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GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

A

COLLECTION OF THE

FEDERAL ORDINANCES, PRESIDENT'S ORDERS AND REGULATIONS

FOR THE YEAR

1980

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, KARACHI
PUBLISHED BY THE MANAGER OF PUBLICATIONS, GOVERNMENT
OF PAKISTAN, KARACHI : 1980

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REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, MONDAY, JANUARY 7, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 1st January, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. I OF 1980

AN

ORDINANCE

to provide for the dissolution of the Pakistan Refugees Rehabilitation Finance Corporation

WHEREAS it is expedient to provide for the dissolution of the Pakistan Refugees Rehabilitation Finance Corporation, and for matters ancillary thereto ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A.

Price : Rs. 19

[1618 Ex. Gaz.]

Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Pakistan Refugees Rehabilitation Finance Corporation (Dissolution) Ordinance, 1980.

(2) It shall come into force at once.

2. **Definitions.**—In this Ordinance, unless there is anything repugnant in the subject or context,—

(a) "Corporation" mean the Pakistan Refugees Rehabilitation Finance Corporation established under the Pakistan Refugees Rehabilitation Finance Corporation Ordinance, 1959 (II of 1960) ; and

(b) "undertakings and properties" shall include loans, assets, rights, authorities, powers, properties, both movable and immovable, including lands, leases, leaseholds, reserve fund investments, shares, book debts, and all rights, interests and benefits in assignable contracts and choses in action.

3. **Transfer of undertakings, etc., of the Corporation.**—Notwithstanding anything contained in the Pakistan Refugees Rehabilitation Finance Corporation Ordinance, 1959 (II of 1960) or in any law, agreement or contract for the time being in force, the Federal Government may, by order, direct that,—

(a) the undertakings and properties of the Corporation shall be transferred to such body or authority as it may think fit, on such date, in such manner and to such extent as may be specified in the order, and the undertakings and properties so transferred shall be carried on by, and vest in, the body or authority concerned ; and

(b) the officers, advisers and employees of the Corporation shall be transferred to, and appointed by, such body or authority as aforesaid, in such manner and on such terms and conditions as may be specified in the order.

4. **Dissolution of the Corporation.**—(1) As soon as may be after the order under section 3 has issued, the Federal Government may, by notification in the official Gazette, direct that the Corporation shall be dissolved on such date as may be specified in the notification, and thereupon the Corporation shall stand dissolved.

(2) Upon the dissolution of the Corporation under sub-section (1),—

(a) the Pakistan Refugees Rehabilitation Finance Corporation Ordinance, 1959 (II of 1960), shall stand repealed ;

(b) all debts, liabilities and obligations incurred by the Corporation before its dissolution shall be deemed to be debts, liabilities and obligations incurred by the body or authority to which the undertakings and properties of the Corporation are transferred under section 3 ;

(c) all contracts entered into, and all matters and things engaged to be done, by, with or for the Corporation before its dissolution shall be

deemed to be contracts entered into, and matters and things engaged to be done, by, with or for such body or authority as aforesaid ; and

(d) all suits and other legal proceedings instituted by or against the Corporation before its dissolution shall be deemed to be suits and legal proceedings instituted by or against such body or authority as aforesaid.

5. **Supplementary powers.**—Without prejudice to the foregoing provisions, the Federal Government may, in such manner as it may consider necessary or expedient, provide for,—

(a) the removal of difficulties arising out of, or in connection with, the dissolution of the Corporation or in effectively carrying out the purposes of this Ordinance ;

(b) other matters supplemental or incidental to, or consequential upon, the dissolution of Corporation.

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, SATURDAY, JANUARY 19, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 17th January, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. II OF 1980

AN

ORDINANCE

further to amend the Wealth-tax Act, 1963

WHEREAS it is expedient further to amend the Wealth-tax Act, 1963 (XV of 1963), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance, namely :—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Wealth-tax (Amendment) Ordinance, 1980.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once and shall be deemed to have taken effect on the twenty-eighth day of June, 1980.

Price : Ps. 19

[1654 Ex. Gaz.]

2. Amendment of section 2, Act XV of 1963.—In the Wealth-tax Act, 1963 (XV of 1963), hereinafter referred to as the said Act, in section 2,—

(a) in clause (b), for the figure, letter and words "5A of the Income-tax Act" the figures, words and commas "133 of the Income Tax Ordinance, 1979" shall be substituted;

(b) for clause (c), the following shall be substituted, namely:—

"(e) "assets" includes—

(i) in the case of an individual and a Hindu undivided family, property of every description moveable or immoveable, except—

(a) growing crops, grass or standing trees on agricultural land; and

(b) any building owned or occupied by a cultivator or receiver of rent or revenue out of agricultural land:

Provided that the building is on or in the immediate vicinity of the land and is a building which the cultivator or the receiver of rent or revenue by reason of his connection with the land requires as a dwelling house or a store house or an out house; and

(ii) in the case of a firm, an association of persons or a body of individuals, whether incorporated or not, and a company, immoveable property held for the purpose of the business of construction and sale, or letting out, of property;";

(c) for clause (h) the following shall be substituted, namely:—

"(h) "company" means a company as defined in the Companies Act, 1913 (VII of 1913), but does not include a company—

(i) in which not less than fifty per cent of the shares are held by the Government; or

(ii) the shares of which were the subject of dealing in a registered stock exchange in Pakistan at any time during the income year and remained listed on the stock exchange till the close of that year;";

(d) clause (j) shall be omitted;

(e) in clause (k), for the words "Income-tax Act" the words, comma and figure "Income Tax Ordinance, 1979" shall be substituted;

(f) in clause (m), in the Explanation, for the word "dependent", twice occurring, the word "minor" shall be substituted;

(g) in clause (oo), for the words "Income-tax Act" the words, comma and figure "Income Tax Ordinance, 1979" shall be substituted;

(h) for clause (p) the following shall be substituted, namely:—

"(p) "valuation date", in relation to any year for which an assessment is to be made under this Act, means—

(i) the last day of the previous year as defined in clause (11) of section 2 of the Income-tax Act, 1922, or

(ii) the last day of the income year as defined in clause (26) of section 2 of the Income Tax Ordinance, 1979,

as the case may be, if an assessment were to be made under that Act or Ordinance for that year:

Provided that where, in the case of an assessee there are different previous years under the Income-tax Act, 1922, for different sources of income the valuation date for the purposes of this Act shall be the last day of the last of the previous years aforesaid;"; and

(i) in clause (s), for the words, comma, figures and brackets "Income-tax Act, 1922 (XI of 1922)" the words, comma and figure "Income Tax Ordinance, 1979" shall be substituted.

3. **Amendment of section 3, Act XV of 1963.**—In the said Act, in section 3, for the words "and Hindu undivided family" the commas and words ", Hindu undivided family, firm, association of persons or body of individuals, whether incorporated or not, and company" shall be substituted.

4. **Amendment of section 5, Act XV of 1963.**—In the said Act, in section 5, in sub-section (1),—

(a) in clause (x), after the words "income-tax Act", the commas, figures and words ", 1922, or Part I of the Sixth Schedule to the Income Tax Ordinance, 1979" shall be added; and

(b) in clause (xvi), for the word "dependent" the word "minor" shall be substituted.

5. **Amendment of section 5A, Act XV of 1963.**—In the said Act, in section 5A, in clause (1), after the words, comma and figure "Income-tax Act, 1922", the commas, words and figure ", or the Income Tax Ordinance, 1979" shall be added.

6. **Amendment of section 6, Act XV of 1963.**—In the said Act, in section 6, in clause (ii), after the words "Income-tax Act" the commas, figures and words ", 1922, or under the Second Schedule to the Income Tax Ordinance, 1979," shall be inserted.

7. **Amendment of section 24, Act XV of 1963.**—In the said Act, in section 24, in sub-section (11),—

(a) for the figure, letter and words "5A of the Income-tax Act" the figure, words and commas "133 of the Income Tax Ordinance, 1979," shall be substituted; and

(b) for the words "Income-tax Act", occurring for the second time, the words, comma and figure "Income Tax Ordinance, 1979" shall be substituted.

8. **Amendment of section 31A, Act XV of 1963.**—In the said Act, in section 31A, for the words, figures, letter and comma "section 43A of the Income-tax Act, 1922" the words, brackets, figures and comma "sub-section (3) of section 77 of the Income Tax Ordinance, 1979" shall be substituted.

9. **Amendment of section 32, Act XV of 1963.**—In the said Act, in section 32, for the words, brakets, figures, commas and letters "sub-section (1), (1A), (2), (3), (4), (5), (5A) and (7) of section 46 and sections 46A, 46B, 46C, 46D and 47 of the Income-tax Act" the words, figures and commas "sections 91, 92, 93, 94 and 95 of the Income Tax Ordinance, 1979," shall be substituted.

10. **Amendment of section 42, Act XV of 1963.**—In the said Act, in section 42,—

(a) in sub-section (1),—

(i) for the words and figure "section 54 of the Income-tax Act" the words, figures and commas "section 122 and section 150 of the Income Tax Ordinance, 1979, " shall be substituted;

(ii) for the words "under that Act" the words "under that Ordinance" shall be substituted; and

(iii) the words, brackets and figures "subject to the modification that the reference to the "Commissioner" in sub-section (5) of section 54 of that Act shall be construed as a reference to the "Commissioner of Wealth-tax" " shall be omitted; and

(b) in sub-section (2),—

(i) for the words and figure "section 54 of the Income-tax Act" the words, figures and commas "section 122 and section 150 of the Income Tax Ordinance, 1979," shall be substituted; and

(ii) after the words "or the Income-tax Act", the commas, figures and words ", 1922, or the Income Tax Ordinance, 1979," shall be inserted.

11. **Substitution of the Schedule, Act XV of 1963.**—In the said Act, for the Schedule the following shall be substituted, namely:—

"THE SCHEDULE

(*See* section 3)

RATES OF WEALTH-TAX

In the case of every individual, Hindu undivided family, firm, association of persons or body of individuals, whether incorporated or not, and company:—

(1)	On that portion of net wealth which consists of immoveable property.	2½%
(2)	On that portion of net wealth which does not consist of immovable property:—	
	(i) On the first rupees three lakhs of net wealth	Nil
	(ii) On the next rupees two lakhs of net wealth	½%
	(iii) On the next rupees five lakhs of net wealth	1%
	(iv) On the next rupees five lakhs of net wealth	1½%
	(v) On the next rupees five lakhs of net wealth	2%
	(vi) On the balance of net wealth.	2½%

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI
Secretary.

PRINTED BY THE MANAGER PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY

PUBLISHED BY AUTHORITY

ISLAMABAD, SUNDAY, FEBRUARY 3, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 3rd February, 1980

No. F. 17(1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. III OF 1980

AN

ORDINANCE

further to amend certain laws relating to punishment of offences

WHEREAS it is expedient further to amend certain laws relating to punishment of offences for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Criminal Laws (Amendment) Ordinance, 1980.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

Price : Rs. 19

[1715 Ex. Gaz.]

PART I

2. **Amendment of section 279, Act XLV of 1860.**—In the Pakistan Penal Code (Act XLV of 1860), hereafter in this Part referred to as the said Code, in section 279, for the words " six months " the words " two years " shall be substituted.

3. **Amendment of section 304A, Act XLV of 1860.**—In the said Code, in section 304A, for the word " four " the word " ten " shall be substituted.

4. **Amendment of section 337, Act XLV of 1860.**—In the said Code, in section 337, for the words " six months " the words " two years " shall be substituted.

5. **Amendment of section 338, Act XLV of 1860.**—In the said Code, in section 338, for the word " two " the word " three " shall be substituted.

6. **Amendment of section 377, Act XLV of 1860.**—In the said Code, in section 377, for the words " may extend to " the words " shall not be less than two years nor more than " shall be substituted.

7. **Amendment of section 392, Act XLV of 1860.**—In the said Code, in section 392, for the words " may extend to " the words " shall not be less than three years nor more than " shall be substituted.

8. **Amendment of section 394, Act XLV of 1860.**—In the said Code, in section 394, for the words " may extend to " the words " shall not be less than four years nor more than " shall be substituted.

9. **Amendment of section 395, Act XLV of 1860.**—In the said Code, in section 395, for the words " may extend to " the words " shall not be less than four years nor more than " shall be substituted.

10. **Amendment of section 396, Act XLV of 1860.**—In the said Code, in section 396, for the words " may extend to " the words " shall not be less than four years nor more than " shall be substituted.

11. **Amendment of section 435, Act XLV of 1860.**—In the said Code, in section 435, for the words " may extend to " the words " shall not be less than two years nor more than " shall be substituted.

12. **Amendment of section 436, Act XLV of 1860.**—In the said Code, in section 436, for the words " may extend to " the words " shall not be less than three years nor more than " shall be substituted.

PART II

13. **Amendment of Schedule II, Act V of 1898.**—In the Code of Criminal Procedure, 1898 (Act V of 1898), in Schedule II,—

(*a*) against section 279 in column 1,—

(*i*) in column 7, for the figure and word " 6 months " the figure and word " 2 years " shall be substituted; and

(*ii*) in column 8, for the words " Any Magistrate " the words " Magistrate of the first or second class " shall be substituted;

(*b*) against section 304A in column 1, in column 7, for the figure " 2 " the figure " 10 " shall be substituted ;

(*c*) against section 337 in column 1, in column 7, for the figure and word " 6 months " the figure and word " 2 years " shall be substituted ; and

(*d*) against section 338 in column 1, in column 7, for the figure " 2 " the figure " 3 " shall be substituted.

PART III

14. **Amendment of section 10, Ordinance VII of 1979.**—In the Offence of *Zina* (Enforcement of *Hudood*) Ordinance, 1979 (VII of 1979), in section 10, in sub-section (3), for the words " may extend to " the words " shall not be less than four years nor more than " shall be substituted.

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY

PUBLISHED BY AUTHORITY

ISLAMABAD, WEDNESDAY, FEBRUARY 6, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 6th February, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. IV OF 1980

AN

ORDINANCE

to establish an Export Processing Zones Authority

WHEREAS it is expedient to establish an Export Processing Zones Authority for making all arrangements for the planning, development and management of the Zones and to provide for matters connected therewith or ancillary thereto ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

CHAPTER I.—PRELIMINARY

1. **Short title, application and commencement.**—(1) This Ordinance may be called the Export Processing Zones Authority Ordinance, 1980.

Price : Ps. 25

[1735 Ex. Gaz.]

(2) It shall apply to all industrial undertakings set up or operating in the Export Processing Zones.

(3) It shall come into force on such date as the Federal Government may, by notification in the official Gazette, specify.

2. Definitions.—In this Ordinance, unless there is anything repugnant in the subject or context,—

(a) "Authority" means the Export Processing Zones Authority established under section 4;

(b) "Board" means the Board constituted under section 5;

(c) "bonded area" means an area declared as a public warehouse under section 12 of the Customs Act, 1969 (IV of 1969);

(d) "Chairman" means the Chairman of the Authority;

(e) "industrial undertaking" means an industry, undertaking or establishment engaged in the production, distribution or processing of such goods or the providing of such services as may be specified in this behalf by the Federal Government;

(f) "investor" means a person or company investing in an industrial undertaking located in a Zone;

(g) "manufacture", with its grammatical variations and cognate expressions, means the process of converting materials into a new product or article, whether or not by power operated machinery, whereby a change in tariff classification has been effected;

(h) "prescribed" means prescribed by rules;

(i) "rules" means rules made under this Ordinance;

(j) "tariff area" means any area in Pakistan outside the limits of a Zone; and

(k) "Zone" means such area as the Federal Government may, by notification in the official Gazette, declare to be a Zone for the purposes of this Ordinance.

3. Zone to be bonded area.—Every Zone shall be a bonded area.

CHAPTER II.—CONSTITUTION OF THE AUTHORITY

4. Establishment of the Authority.—(1) There shall be established an Authority to be known as the Export Processing Zones Authority for carrying out the purposes of this Ordinance.

(2) The Authority shall be a body corporate, having perpetual succession and a common seal, with power, subject to the provisions of this Ordinance, to acquire and hold property, both moveable and immovable, and shall by the said name sue and be sued.

5. Management.—The general direction and administration of the Authority and its affairs shall vest in a Board.

6. **Constitution of the Board.**—(1) The Board shall consist of not more than nine members, including the Chairman to be appointed by the Federal Government.

(2) The Chairman and other members of the Board shall hold office during the pleasure of the Federal Government and unless sooner removed shall hold office for a period of three years.

(3) No act or proceeding of the Board shall be invalid merely on the ground of the existence of any vacancy in, or defect in the constitution of, the Board.

(4) The Chairman and each member of the Board shall receive such salaries and allowances or such fee as may be determined by the Federal Government in each case.

7. **Duties and functions of Chairman and members.**—(1) The Chairman and members shall discharge such duties and perform such functions as are assigned to them under this Ordinance or by the Federal Government.

(2) Until the Board is duly constituted, the Chairman shall, subject to such directions as the Federal Government may, from time to time, give, exercise the powers, discharge the duties and perform the functions of the Board.

8. **Headquarters of the Authority.**—The headquarters of the Authority shall be situated at Karachi.

CHAPTER III.—POWERS AND DUTIES OF THE AUTHORITY

9. **Master plan and master programme.**—The Authority shall prepare a master plan and a phased master programme for the development of the Zones.

10. **Preparation of schemes for infrastructure.**—The Authority may, pursuant to the master plan, prepare schemes in respect of—

(a) land use, zoning and land reservation;

(b) public buildings;

(c) industrial warehousing and buildings;

(d) transportation and communications; roads, streets, railways, jettys, walls, workshops, sheds, godowns, navigation channels;

(e) telecommunications, including wireless, telex and telephones;

(f) community facilities, including water supply, sewerage disposal, electricity supply, gas supply and other public utilities; and

(g) environmental control and prevention of pollution.

11. **Sanctioning of industries, etc.**—(1) The Authority may, with the approval of the Federal Government, frame schemes and lay down procedure in respect of sanctioning the establishment and operation of industries in the Zones.

(2) Any industry sanctioned under sub-section (1) shall operate subject to such terms and conditions as may be enunciated in the letter of sanction issued by the Authority.

(3) The materials and manufactured goods shall not be exported from the Zones into the tariff area except to the extent and in the manner to be specified by the Authority in each case with the prior approval of the Federal Government.

12. **Powers of the Authority.**—(1) Subject to the other provisions of this Ordinance and the rules, the Authority may take such measures and exercise such powers as may be necessary for carrying out the purposes of this Ordinance.

(2) In particular, and without prejudice to the generality of the powers conferred by sub-section (1), the Authority may—

(i) incur any expenditure ;

(ii) undertake any work in the Zones in pursuance of any scheme ;

(iii) procure plants, machinery, instruments and material required for its use ;

(iv) enter into and perform all such contracts as it may consider necessary ;

(v) cause studies, surveys, experiments and technical research to be made or contribute towards the cost of any such studies, surveys, experiments or technical research ;

(vi) restrict or prohibit by general or special order any change in the use of land and alteration in buildings and installations ; and

(vii) cause removal of any work obstructing the execution of any of its schemes.

CHAPTER IV—ACQUISITION OF LAND

13. **Liability to acquisition.**—All land within the Zones shall be liable to acquisition at any time in accordance with the provisions of this Chapter.

14. **Acquisition of Land.**—(1) Where any land or interest in any land within any Zone is required by the Authority for any of its purposes, that land or interest shall be acquired under the Land Acquisition Act, 1894 (I of 1894), by the Provincial Government concerned at the request of the Authority.

(2) The acquisition of land or interest therein shall, for the purposes of the Land Acquisition Act, 1894 (I of 1894), be deemed to be required for a public purpose.

CHAPTER V—ESTABLISHMENT

15. **Establishment.**—(1) The Authority may, from time to time, appoint such officers, servants, experts or consultants as it may consider necessary for the performance of its functions, on such terms and conditions as it may deem fit :

Provided that the Chairman may, in cases of urgency, appoint such officers, servants, experts or consultants and on such terms and conditions as he deems fit, subject to subsequent approval by the Board.

(2) The Authority shall be competent to take disciplinary action against its officers and servants.

16. **Chairman, members, officers, etc., to be public servants.**—The Chairman, members, officers, servants, experts and consultants of the Authority shall, when

acting or purporting to act in pursuance of any of the provisions of this Ordinance, be deemed to be public servants within the meaning of section 21 of the Pakistan Penal Code (Act XLV of 1860).

17. **Indemnity.**—No suit, prosecution or other legal proceeding shall lie against the Authority, the Chairman, any member, officer, servant, expert, or consultant of the Authority in respect of anything done or intended to be done in good faith under this Ordinance.

18. **Delegation of powers.**—The Authority may, by general or special order, delegate to the Chairman or a member or officer of the Authority any of its powers, duties or functions under this Ordinance, subject to such conditions as it may think fit to impose.

CHAPTER VI—FINANCE

19. **Authority Fund.**—(1) There shall be established a fund to be known as the Export Processing Zones Authority Fund which shall vest in the Authority and shall be utilised by the Authority, in accordance with the general or specific directions of the Federal Government to meet charges in connection with its functions under this Ordinance, including the payment of salaries and other remuneration to the Chairman, members, officers, servants, experts and consultants of the Authority.

(2) The Export Processing Zones Authority Fund shall consist of—

(a) grants made by the Federal Government ;

(b) loans obtained from Government ;

(c) grants made by the local bodies ;

(d) sale proceeds of moveable and immoveable property and receipts for services rendered ;

(e) loans obtained by the Authority with the special or general sanction of the Federal Government ;

(f) foreign aid and loans obtained from any source outside Pakistan with the sanction of, and on such terms as may be approved by, the Federal Government ;

(g) all rates, taxes, fees, charges levied and fines imposed by the Authority under the regulations made under this Ordinance ;

(h) all revenues derived by the Authority from any property administered by the Authority ; and

(i) all other sums receivable by the Authority.

20. **Authority to be deemed to be a local Authority.**—The Authority shall be deemed to be a local authority within the meaning of the Local Authorities Loans Act, 1914 (IX of 1914), for the purpose of borrowing money in accordance with the said Act and the execution of any scheme under this Ordinance shall be deemed to be a work which such authority is legally authorized to carry out.

21. **Borrowing, etc., by the Authority.**—The Authority may, with the prior approval in writing of the Federal Government, raise funds for the purpose of its working capital by issuing bonds and debentures carrying interest at such rates as may be approved by the Federal Government.

22. **Budget.**—In the month of January each year, the Authority shall submit to the Federal Government for approval a statement of the estimated receipts and

expenditure in respect of the next financial year in such manner and form as may be prescribed.

23. **Audit and accounts.**—(1) The accounts of the Authority shall be audited every year by the Auditor-General of Pakistan in such manner as may be prescribed.

(2) Copies of the audit report shall be sent to the Authority and the Authority shall send the report along with is comments to the Federal Government.

(3) The audit report shall be available for public inspection.

(4) The Federal Government may issue directions to the Authority for the rectification of matters objected to by the Auditor-General and the Authority shall comply with every such direction.

CHAPTER VII—MISCELLANEOUS

24. **Disputes to be referred to arbitration.**—(1) Any dispute relating to the interpretation of the provisions of any agreement made under any scheme prepared under section 10 between the Authority and an investor or the rights of the parties to such agreement or any rights conferred or any liability imposed by this Ordinance shall be referred for arbitration to an arbitrator appointed by the parties.

(2) Any award made upon such reference shall be final and binding on the parties and shall not be subject to any appeal or any other remedy.

(3) The provisions of the Arbitration Act, 1940 (X of 1940), shall, so far as they can be made applicable, apply to arbitrations under sub-section (1).

25. **Power to exempt.**—The Federal Government may, by notification in the official Gazette, exempt any Zone from the operation of all or any of the provisions of any law for the time being in force which relates to any matter within the legislative competence of Parliament.

26. **Power to make rules.**—The Federal Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Ordinance.

27. **Power to make regulations.**—(1) The Authority may, with the approval of the Federal Government, make regulations, not inconsistent with the provisions of this Ordinance or the rules, for carrying out the purposes of this Ordinance.

(2) In particular and without prejudice to the generality of the foregoing power, such regulations may provide for the levy of fees, rates and charges for services rendered by the Authority.

GENERAL,
M. ZIA-UL-HAQ,
President.

K.M.A. SAMDANI,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S.-1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, WEDNESDAY, FEBRUARY 6, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 6th February, 1980

No. F. 17 (1)|80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. V OF 1980

AN

ORDINANCE

further to amend the Imports and Exports (Control) Act, 1950

WHEREAS it is expedient further to amend the Imports and Exports (Control) Act, 1950 (XXXIX of 1950), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Imports and Exports (Control) (Amendment) Ordinance, 1980.

Price : Ps. 19

[1736 Ex. Gaz.]

(2) It shall come into force at once.

2. Insertion of new sections 5A, 5B and 5C, Act XXXIX of 1950.—In the Imports and Exports (Control) Act, 1950 (XXXIX of 1950), hereinafter referred to as the said Act, after section 5, the following new sections shall be inserted, namely :—

"5A. *Commercial Courts.*—(1) The Federal Government may, by notification in the official Gazette, establish as many Commercial Courts as it considers necessary and, where it establishes more than one Commercial Court, shall specify in the notification the territorial limits within which, or the class of cases in respect of which, each one of them shall exercise jurisdiction under this Act.

(2) A Commercial Court shall consist of a person who is, or has been, a Sessions Judge, who shall be the Chairman, and two members, appointed from out of a panel of businessmen, executives and officers of scheduled banks drawn up by the Federal Government in consultation with the Federation of Pakistan Chambers of Commerce and Industry and the Pakistan Banking Council.

(3) The Chairman and the members of a Commercial Court shall be appointed on such terms and conditions as the Federal Government may determine.

(4) A Commercial Court shall sit at such place or places as the Federal Government may direct.

(5) A Commercial Court shall have all the powers conferred by the Code of Criminal Procedure, 1898 (Act V of 1898), on a Court of Session exercising original jurisdiction.

(6) A Commercial Court shall not, merely by reason of a change in its composition, be bound to recall and rehear any witness who has given evidence, and may act on the evidence already recorded by it or produced before it.

(7) A Commercial Court shall, in all matters with respect to which no procedure has been prescribed by this Act, follow the procedure prescribed by the Code of Criminal Procedure, 1898 (Act V of 1898), for trial of cases by Magistrates, and a person conducting prosecution before a Commercial Court shall be deemed to be a Public Prosecutor :

Provided that the Commercial Court may, if it thinks fit, try any case in a summary way in the manner prescribed by the said Code for summary trials.

(8) The decision of a Commercial Court shall be final and shall not be called in question in any Court.

5B. *Jurisdiction.*—(1) The contravention of an order made under section 3 relating to export trade shall be tried exclusively by a Commercial Court.

(2) A Commercial Court shall not take cognizance of an offence triable under sub-section (1) except upon a complaint in writing made by an officer of the Export Promotion Bureau authorised by its Chairman by a general or special order in this behalf.

(3) A photostat copy of any document produced in support of a complaint made to a Commercial Court under sub-section (2) shall be admissible in evidence :

Provided that such copy is duly attested by the Pakistan Mission in the country in which such document was written or prepared or by an officer of the Export Promotion Bureau authorised by its Chairman in this behalf.

(4) A Commercial Court shall, as far as may be, dispose of a matter within a period of ninety days following the filing of the complaint :

Provided that any decision of the Commercial Court shall not be rendered invalid by reason of any delay in the disposal of a matter.

(5) Where a Commercial Court finds an exporter against whom a complaint has been made guilty of contravening any provision of an order made under section 3 relating to export trade, it may, in addition to any punishment provided under section 5, make an order requiring the exporter to deposit in Court within the time specified by the Court for payment to the foreign buyer as compensation such amount as is in its opinion equivalent in value to the loss or damage suffered by the foreign buyer :

Provided that, where immediate payment of compensation to such foreign buyer is, in the opinion of the Commercial Court, in the best interests of the country, it may direct the payment of such compensation from out of the Revolving Fund set up by the Federal Government.

(6) The amount of compensation payable by an exporter in pursuance of an order under sub-section (5) shall be recoverable as an arrear of land revenue along with interest at the prevailing bank rate for the period following the expiration of the time within which such amount was payable.

(7) The amount of compensation along with interest recovered from the exporter shall be credited to the Revolving Fund.

5C. *Transfer of pending cases.*—(1) Upon the establishment of a Commerical Court, all cases to which the jurisdiction of the Commercial Court extends and which may be pending in any Court immediately before the establishment of the Commercial Court shall stand transferred to the Commercial Court.

(2) In respect of a case transferred to a Commercial Court by virtue of sub-section (1), the Commercial Court shall not, by reason of such transfer, be bound to recall and rehear any witness who has

given evidence in the case before the transfer and may act on the evidence already recorded by or produced before the court which tried the case before the transfer.".

3. **Amendment of section 8, Act XXXIX of 1950.**—In the said Act, in section 8, after the word "Act" at the end, the words "and may in such rules provide for the setting up of a Revolving Fund and for matters relating thereto" shall be added.

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S-1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, WEDNESDAY, FEBRUARY 27, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 27th February, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President on the 25th February, 1980 is hereby published for general information :—

ORDINANCE No. VI OF 1980

AN

ORDINANCE

further to amend the Code of Criminal Procedure, 1898

WHEREAS it is expedient further to amend the Code of Criminal Procedure, 1898 (Act V of 1898), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Code of Criminal Procedure (Amendment) Ordinance, 1980.

Price : Ps. 9

[1826 Ex. Gaz.]

(2) It shall come into force at once.

2. **Amendment of section 250, Act V of 1898.**—In the Code of Criminal Procedure, 1898 (Act V of 1898), hereinafter referred to as the said Code, in section 250,—

(a) in sub-section (2),—

(i) for the words "five hundred rupees" the words "twenty-five thousand rupees" shall be substituted; and

(ii) for the words "fifty rupees" the words "two thousand and five hundred rupees" shall be substituted; and

(b) for sub-section (2A) the following shall be substituted, namely:—

"(2A) The compensation payable under sub-section (2) shall be recoverable as an arrear of land revenue.".

3. **Amendment of section 544A, Act V of 1898.**—In the said Code, in section 544A,—

(a) for sub-section (1) the following shall be substituted, namely:—

"(1) Whenever a person is convicted of an offence in the commission whereof the death of, or hurt, injury, or mental anguish or psychological damage, to, any person is caused, or damage to or loss or destruction of any property is caused, the Court shall, when convicting such person, unless for reasons to be recorded in writing it otherwise directs, order the person convicted to pay to the heirs of the person whose death has been caused, or to the person hurt or injured, or to the person to whom mental anguish or psychological damage has been caused, or to the owner of the property damaged, lost or destroyed, as the case may be, such compensation as the Court may determine having regard to the circumstances of the case."; and

(b) in sub-section (2),—

(i) for the words "if it were a fine imposed by the Court" the words "an arrear of land revenue" shall be substituted; and

(ii) after the word "payment", the words "or of recovery as aforesaid" shall be inserted.

4. **Amendment of section 545, Act V of 1898.**—In the said Code, in section 545, in sub-section (1), in clause (b), for the words "or injury" the comma and words ", injury or mental anguish or psychological damage" shall be substituted.

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, MONDAY, MARCH 10, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 10th March, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. VII OF 1980

AN

ORDINANCE

to provide for the proper administration of the affairs of the Pakistan Institute of International Affairs

WHEREAS it is expedient to provide for the proper administration of the affairs of the Pakistan Institute of international Affairs ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Pakistan Institute of International Affairs (Administration) Ordinance, 1980.

(2) It shall come into force atonce.

Price : Ps. 19

[1869 Ex. Gaz.]

2. **Definitions.**—In this Ordinance, unless there is anything repugnant in the subject or context,—

(a) "Administrator" means the Administrator appointed under section 5;

(b) "Institute" means the Pakistan Institute of International Affairs registered under the Societies Registration Act, 1860 (XXI of 1860); and

(c) "Managing Committee" means the Managing Committee set up under section 5.

3. **Ordinance to over-ride other laws.**—This Ordinance shall have effect notwithstanding anything contained in the Societies Registration Act, 1860 (XXI of 1860), or any other law for the time being in force.

4. **Dissolution of Council of the Institute, etc.**—On the commencement of this Ordinance,—

(a) the Council of the Institute shall stand dissolved;

(b) any person exercising or having the right to exercise immediately before the commencement of this Ordinance any power or function in relation to the Institute shall cease to exercise or to have the right to exercise such power or function;

(c) the administration of the affairs of the Institute shall vest in the Administrator;

(d) all assets, rights, powers, authorities and privileges, all property, movable and immovable, cash and bank balances, reserve funds, investments and all other interests and rights in, or arising out of, such property, of the Institute shall stand transferred to, and vest in, the Administrator;

(e) all debts and liabilities incurred, all obligations undertaken, all contracts entered into, and all agreements made by or with the Institute, shall stand transferred to, and be deemed to have been incurred, undertaken, entered into or made, by or with, the Administrator;

(f) any sum payable to, or recoverable by, the Institute shall be deemed to be payable to, or recoverable by, the Administrator; and

(g) all suits and other legal proceedings instituted by or against the Institute before such commencement shall be deemed to have been instituted by or against the Administrator and may be continued or proceeded with accordingly.

5. **Appointment of Administrator and Managing Committee, etc.**—(1) The Federal Government shall appoint an Administrator for the administration of the affairs of the Institute.

(2) To aid and advise the Administrator in the performance of his functions, the Federal Government shall constitute a Managing Committee consisting of such persons as it may appoint to be members thereof.

(3) The Administrator shall, subject to any direction issued by the Federal Government, be competent to exercise all such powers and perform all such

functions as may be necessary for the efficient administration of the affairs of the Institute.

(4) The Administrator shall be a corporation sole and may sue or be sued in his corporate name.

(5) The Administrator and a member of the Managing Committee shall hold office during the pleasure of the Federal Government.

(6) Neither the Administrator nor a member of the Managing Committee shall be personally liable in respect of any debt or liability incurred, obligation undertaken, contract entered into, or agreement made, by the Institute.

6. **Future Management of the Institute.**—Within six months of the commencement of this Ordinance, the Administrator shall, in consultation with the Managing Committee, prepare and submit to the Federal Government detailed proposals as to—

(a) the future organisational set up of the Institute ;

(b) financial and administrative measures designed to make the Institute a viable proposition ; and

(c) the recovery of the arrears and dues of the Institute.

7. **Continuance in service of employees.**—Unless the Administrator otherwise directs in any particular case, all the employees of the Institute in employment immediately before the commencement of this Ordinance shall continue in their respective employments on the same terms and conditions as were applicable to them immediately before such commencement.

8. **Bar of jurisdiction.**—No court shall grant any injunction or make any order or entertain any proceedings in relation to anything in good faith done or intended to be done under this Ordinance.

9. **Indemnity.**—No suit or other legal proceeding shall lie against the Federal Government or the Administrator or any other person in respect of anything in good faith done or intended to be done under this Ordinance.

10. **Power to make rules.**—The Federal Government may make rules for carrying out the purposes of this Ordinance.

11. **Removal of difficulties.**—If any difficulty arises in giving effect to any provision of this Ordinance, the Federal Government may make such order, not inconsistent with the provisions of this Ordinance, as may appear to it to be necessary for the purpose of removing the difficulty.

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

CORRIGENDA

[*to the* Gazette of Pakistan Extraordinary, *Part I, dated the 6th February, 1980, containing Ordinance No. IV of 1980*].

Page 15 : In line 6 from the bottom, *for* "order, 1977" *read* "Order, 1977".

Page 17 : In line 12 from the bottom, *for* "jettys" *read* "jettys,".

Page 20 : In line 7, *for* "is" *read* "its".

PRINTED BY THE MANAGER PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, TUESDAY, MARCH 11, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 11th March, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. VIII OF 1980

AN

ORDINANCE

further to amend the Code of Criminal Procedure, 1898

WHEREAS it is expedient further to amend the Code of Criminal Procedure, 1898 (Act V of 1898), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Code of Criminal Procedure (Second Amendment) Ordinance, 1980.

Price : Ps. 9

[1876 Ex. Gaz.]

(2) It shall come into force at once.

2. **Amendment of section 350, Act V of 1898.**—In the Code of Criminal Procedure, 1898 (Act V of 1898), in section 350, for the marginal heading and sub-section (1) the following shall be substituted, namely :—

"350. **Conviction on evidence partly recorded by one presiding officer and partly by another.**—(1) Whenever any Sessions Judge or Magistrate, after having heard and recorded the whole or any part of the evidence in an inquiry or a trial, ceases to exercise jurisdiction therein, and is succeeded by another Sessions Judge or Magistrate who has and who exercises such jurisdiction, the Sessions Judge or Magistrate so succeeding may act on the evidence so recorded by his predecessor, or partly recorded by his predecessor and partly recorded by himself ; or he may re-examine the witnesses and recommence the inquiry or trial :

Provided that—

(a) where the conviction was held before a Sessions Judge, the High Court ; and

(b) where the conviction was held before a Magistrate, the High Court or the Court of Session,

may, whether there be an appeal or not, set aside any conviction passed on evidence not wholly recorded by the Sessions Judge or Magistrate before whom the conviction was held, if such Court is of opinion that the accused has been materially prejudiced thereby, and may order a new inquiry or trial.".

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

PRINTED BY THE MANAGER PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER, OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, THURSDAY, MARCH 20, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 20th March, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE NO. IX OF 1980

AN

ORDINANCE

to constitute Training Boards to regulate and promote vocational training facilities in various fields

WHEREAS it is expedient to constitute Training Boards to regulate and promote vocational training facilities in various fields and to provide for the financing of training programmes and for matters ancillary or incidental thereto ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order

Price : Ps. 25

[1903 Ex. Gaz.]

No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent, commencement and application.**—(1) This Ordinance may be called the National Training Ordinance, 1980.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

(4) It applies to all establishments and institutions engaged in imparting vocational training.

2. **Definitions.**—In this Ordinance, unless there is anything repugnant in the subject or context,—

(a) "establishment" means any office, firm, industrial unit, undertaking, shop or premises in which workmen are employed for the purpose of carrying on any industry ;

(b) "industry" means any business, trade, manufacture, calling, service, employment or occupation ;

(c) "institution" means a school, college or institute, by whatever name called, imparting vocational training ;

(d) "National Board" means the National Training Board constituted under section 3 ;

(e) "prescribed" means prescribed by regulations made under this Ordinance ;

(f) "Provincial Board" means a Provincial Training Board constituted under sub-section (2) of section 5 ; and

(g) "vocational training" means training in any physical skill, trade, calling, or occupation.

3. **Constitution of the National Training Board.**—(1) As soon as may be after the commencement of this Ordinance, the Federal Government shall constitute a National Board to be called the National Training Board.

(2) The National Board shall be a body corporate by the name of the National Training Board, having perpetual succession and a common seal, with power to acquire, hold and dispose of property, both moveable or immovable, and shall by the said name sue and be sued.

(3) The National Board shall consist of the following members, namely :—

(i) the Federal Minister for Labour and Manpower, who shall also be the Chairman of the National Board ;

(ii) the Secretary to the Government of Pakistan in the Ministry of Labour and Manpower ;

(iii) a representative of the Planning Commission ;

(iv) a representative of the Ministry of Education ;

(v) a representative of the Ministry of Industries ;

(vi) a representative of the Ministry of Finance ;

(vii) a representative of the Ministry of Water and Power ;

(viii) a representative of the Ministry of Petroleum and Natural Resources ;

(ix) a representative of the Women's Division ;

(x) a representative of the Local Government and Rural Development Division ;

(xi) Additional Chief Secretary (Development) of each Provincial Government ;

(xii) four representatives from employers' organisations or Chambers of Commerce and Industry, each Province having one representative, to be appointed by the Chairman on the recommendation of the Provincial Government ;

(xiii) four representatives from workers' organisations, each Province having one representative, to be appointed by the Chairman on the recommendation of the Provincial Governments ;

(xiv) Secretaries of Social Welfare and Rural Development, or Director-Generals of these Departments, of the Provincial Governments, to be nominated by the Provincial Governments ;

(xv) Secretaries of Education, or Directors of Technical Education, or Chairman of the Boards of Technical Education, of the Provincial Governments, to be nominated by the Provincial Governments ;

(xvi) Directors, Manpower and Training, of the Provincial Government ; and

(xvii) Director of the office of the National Board, who shall also be the Secretary of the Board.

(4) Members of the National Board shall hold office for such term as may be prescribed.

4. **Functions of the National Board.**—(1) The National Board shall--

(i) collaborate with the sources of labour market information as determined from a survey of establishments with a view to assessing on a continuing basis existing and future training needs, both local and foreign ;

(ii) systematically study existing training programmes with respect to their relevance, duration and size and recommend such measures to be taken as seem desirable in the light of this study ;

(iii) establish criteria for evaluating and determining training programmes and facilities ;

(iv) develop training syllabi and establish and specify national training standards and trade tests without prejudice to any existing programme being implemented by Provincial Government under an agreement with a foreign Government ;

(v) supervise such training programmes as are funded from the Federal budget ;

(vi) prepare national training plans, programmes and projects in view of local as well as foreign manpower requirements and submit them for the approval of the Federal Government ;

(vii) recommend to the Federal Government means for financing training programmes ;

(viii) promote and finance training of establishment-based or institution-based training officials and instructors ;

(ix) organise and conduct seminars and workshops for various types of personnel associated with training activities ;

(x) collect and compile statistics related to training ;

(xi) coordinate the working of Provincial Boards ;

(xii) review existing and proposed legislation on vocational training and recommend necessary legislative provisions with the concurrence of the Provincial Boards ;

(xiii) issue to establishments or institutions for compliance directives within the framework of the approved plans and projects ; and

(xiv) do all other acts necessary for carrying out the purposes of this Ordinance.

(2) The National Board may set up such administrative and technical committees for the efficient performance of its functions, and entrust to such committees such functions as it may consider necessary.

5. **Functions of the Provincial Government, etc.**—(1) Each Provincial Government shall—

(i) publish an annual forecast of provincial skilled manpower requirements ;

(ii) identify and inspect vocational training schemes ;

(iii) maintain a register of approved training schemes ;

(iv) ensure uniformity of training standards ;

(v) approve training schemes and recommend them to the National Board for funding ;

(vi) supplement or provide advisory services to establishments and schemes offering vocational training ; and

(vii) prepare an annual provincial training plan for meeting skilled manpower requirements.

(2) Each Provincial Government may establish a Provincial Training Board consisting of such number of members, including its Chairman, as the Provincial Government may appoint.

(3) The Provincial Government may entrust to the Provincial Board such of its functions under sub-section (1) as it may deem fit.

6. **Meetings and Procedure.**—(1) The meetings of the National Board and a Provincial Board shall be held at such time and place as its Chairman may determine.

(2) Meetings of the National Board and the Provincial Boards shall be conducted in accordance with such procedure as may be prescribed.

(3) The powers and functions of the Chairman of the National Board or a Provincial Board shall, during the absence of the Chairman, be performed by such member of the National Board or the Provincial Board as the respective Chairman may direct.

7. **Officers and servants of the Boards.**—(1) The National Board and a Provincial Board may appoint such officers and servants including advisors as it may consider necessary for the efficient performance of its functions.

(2) The terms and conditions of the officers and servants of each Board shall be such as may be prescribed.

8. **Funds.**—(1) All receipts of the National Board from any source whatsoever shall be credited to a Fund to be called the National Training Board Fund which shall vest in the National Board and from which allocations shall be made to Provincial Boards.

(2) All receipts of the Provincial Board from the National Board or any source whatsoever shall be credited to a Fund to be called the Provincial Training Board Fund of the Province concerned.

(3) A Fund under sub-section (1) or sub-section (2) shall be administered in such manner as may be prescribed and, until such manner is prescribed, by the Chairman of the National Board or the Provincial Board, as the case may be, and shall be applied to meet all expenditure connected with the execution of the schemes and measures for which the Board concerned is responsible and all charges necessary for the discharge of the functions of such Board under this Ordinance.

9. **Audit and account.**—(1) The National Board and the Provincial Boards shall maintain their accounts of receipts and expenditure in such manner as may be prescribed by the Auditor-General.

(2) The accounts of the National Board and the Provincial Boards shall be audited by the Auditor-General or any officer authorised by him in such manner as the Auditor-General may think fit.

(3) The Auditor-General shall, as soon as possible after completion of the audit, send to the National Board or the Provincial Board a report on the said accounts and the Board shall, with its comments thereon, forward it to the Federal Government or the Provincial Government, as the case may be.

10. **Servants of the Boards, etc., to be public servants.**—Every servant of the National Board and the Provincial Boards and every person acting or purporting to act under this Ordinance shall be deemed to be a public servant within the meaning of section 21 of the Pakistan Penal Code (Act XLV of 1860).

11. **Indemnity.**—No suit, prosecution or other legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Ordinance.

12. **Delegation of powers.**—The National Board, with the approval of the Federal Government, and a Provincial Board, with the approval of the Provincial Government concerned, may delegate all or any of its powers to its Chairman, any of its committees or an officer of the Federal Government or a Provincial Government, as the case may be.

13. **Penalty for non-compliance with directives.**—If an establishment or institution does not comply with any directive given by the National Board or a Provincial Board which is in accordance with its functions set out under this Ordinance, the head of the establishment or the institution, as the case may be, shall be punishable with fine which may extend to ten thousand rupees and, in the case of a continuing non-compliance with the directive, with an additional fine which may extend to two hundred rupees for every day during which the non-compliance continues after conviction for the first such non-compliance.

14. **Cognizance of offences.**—(1) No court shall take cognizance of any offence punishable under this Ordinance save on a complaint made by the National Board or a Provincial Board or an officer authorised on behalf of either of the Boards.

(2) No court inferior to that of a Magistrate of the first class shall try any offence punishable under this Ordinance.

15. **Power to exempt.**—The Federal Government or a Provincial Government may, by Notification in the official Gazette, exempt either conditionally or unconditionally any establishment or class of establishments or any institution imparting vocational training from all or any of the provisions of this Ordinance.

16. **Power to make regulations.**—The National Board, in consultation with the Federal Government, and each Provincial Government, may make regulations for carrying out the purposes of this Ordinance.

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

CORRIGENDUM

[to the Gazette of Pakistan, Extraordinary, Part I, dated the 8th October, 1979 containing Ordinance No. LVI of 1979.]

Page 503 : In line 11, *for* " 43B, " *read* " 43D, ".

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, WEDNESDAY, MARCH 26, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 26th March, 1980

No. F. 17 (1)|80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. X OF 1980

AN

ORDINANCE

further to amend the Code of Civil Procedure, 1908

WHEREAS it is expedient further to amend the Code of Civil Procedure, 1908 (V of 1908), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Code of Civil Procedure (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

Price Rs. 25

[1925 Ex. Gaz.]

2. **Amendment of section 12, Act V of 1908.**—In the Code of Civil Procedure, 1908 (Act V of 1908), hereinafter referred to as the said Code, section 12 shall be re-numbered as sub-section (1) of that section and, after sub-section (1), re-numbered as aforesaid, the following new sub-section shall be added, namely :—

"(2) Where a person challenges the validity of a judgement, decree or order on the plea of fraud, mis-representation or want of jurisdiction, he shall seek his remedy by making an application to the Court which passed the final judgement, decree or order and not by a separate suit.".

3. **Insertion of new section 34A, Act V of 1908.**—In the said Code, after section 34, the following new section shall be inserted, namely :—

"34A. *Interest on public dues.*—(1) Where the Court is of opinion that a suit was instituted with intent to avoid the payment of any public dues payable by the plaintiff or on his behalf, the Court may, while dismissing such suit, make an order for payment of interest on such public dues at the rate of two per cent, above the prevailing bank rate.

(2) Where the Court is of opinion that the recovery of any public dues from the plaintiff was unjustified, the Court may, while disposing of the suit, make an order for payment of interest on the amount recovered at the rate of two per cent, above the prevailing bank rate.

Explanation.—In this section,—

(a) "bank rate" means the bank rate determined and made public under the provisions of the State Bank of Pakistan Act, 1956 (XXXIII of 1956); and

(b) "public dues" includes the dues of any bank owned by the Federal Government or of any corporation or undertaking owned or controlled by the Federal Government or a Provincial Government or of any local authority.".

4. **Amendment of section 51, Act V of 1908.**—In the said Code, in section 51, in the proviso, the commas and words ", where the decree is for the payment of money," shall be omitted.

5. **Amendment of section 55, Act V of 1908.**—In the said Code, in section 55,—

(a) in sub-section (1), for the words and commas ", and his detention may be in the civil prison of the district in which the Court ordering the detention is situate, or, where such civil prison does not afford suitable accommodation, in any other place which the Provincial Government may appoint for the detention of persons ordered by the Courts of such district to be detained" the words "which may make an order for his detention in prison to suffer simple imprisonment for a period not exceeding one year" shall be substituted; and

(b) for sub-sections (3) and (4) the following shall be substituted, namely :—

"(3) A judgement-debtor detained in prison under sub-section (1) shall not, merely by reason of undergoing such imprisonment, be discharged from his liability under the decree, but he shall not be liable to be re-arrested under the decree in execution of which he was so detained in prison.".

6. **Amendment of section 56, Act V of 1908.**—In section 56, the word "civil" shall be omitted.

7. **Omission of section 57, Act V of 1908.**—In the said Code, section 57 shall be omitted.

8. **Substitution of section 58, Act V of 1908.**—In the said Code, for section 58 the following shall be substituted, namely :—

"58. *Release from detention.*—Every person detained in prison in execution of a decree shall be released from such detention, before the expiry of the period of detention, if—

(a) the amount mentioned in the warrant for his detention is paid to the officer in charge of the prison ; or

(b) the decree against him is otherwise fully satisfied ; or

(c) the person on whose application he has been detained so requests :

Provided that he shall not be released from such detention without the order of the Court.".

9. **Omission of section 59, Act V of 1908.**—In the said Code, section 59 shall be omitted.

10. **Substitution of section 74, Act V of 1908.**—In the said Code, for section 74 the following shall be substituted, namely :—

"74. *Resistance to execution.*—(1) Where the Court is satisfied that the holder of a decree for the possession of property or a purchaser of property sold in execution of a decree has been resisted or obstructed in obtaining possession of the property by the judgement-debtor or any other person on his behalf and that such resistance or obstruction was without any just cause, the Court may, at the instance of the decree-holder or the purchaser, order the judgement-debtor or such other person to undergo simple imprisonment for a term which may extend to thirty days and may further direct that the decree-holder or the purchaser be put into possession of the property.

(2) Notwithstanding anything contained in sub-section (1), where a judgement-debtor or any other person resists or obstructs the execution of a decree, the Court may direct the officer in charge of the police-station within whose jurisdiction the judgement-debtor or such other person resides or where the property to which the decree relates is situate to provide the necessary police assistance for the execution of the decree.".

11. **Amendment of section 100, Act V of 1908.**—In the said Code, in section 100, sub-section (2) shall be omitted.

12. **Amendment of section 102, Act V of 1908.**—In the said Code, in section 102, in clause (b), for the word "two" the word "fifty" shall be substituted.

13. **Amendment of section 115, Act V of 1908.**—In the said Code, in section 115, in sub-section (1), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

"Provided that, where a person makes an application under this sub-section, he shall, in support of such application, furnish copies of the pleadings, documents and order of the subordinate Court and the High Court shall, except for reasons to be recorded, dispose of such application without calling for the record of the subordinate Court.".

14. **Amendment of First Schedule, Act V of 1908.**—In the said Code, in the First Schedule,—

(a) in Order IX,—

(i) in rule 9, after sub-rule (2), the following new sub-rule shall be added, namely :—

"(3) The provisions of section 5 of the Limitation Act, 1908 (IX of 1908), shall apply to applications under sub-rule (1)." ;

(ii) rule 13 shall be re-numbered as sub-rule (1) of that rule and, after sub-rule (1) re-numbered as aforesaid, the following new sub-rule shall be added, namely :—

"(2) The provisions of section 5 of the Limitation Act, 1908 (IX of 1908), shall apply to applications under sub-rule (1)." ;

(b) in Order XXXVII, in rule 3, after sub-rule (2), the following new sub-rule shall be added, namely :—

"(3) The provisions of section 5 of the Limitation Act, 1908 (IX of 1908), shall apply to applications under sub-rule (1)." ; and

(c) in Order XLIII, after rule 2, the following rules shall be added, namely :—

"3. *Notice before presentation of appeal.*—(1) Where an appeal against an order is preferred during the pendency of a suit, the appellant shall, before presenting the appeal, give notice of such appeal to the respondent or his advocate by delivering a copy of the memorandum and grounds of appeal alongwith a copy of the order appealed against and obtain an acknowledgement of receipt thereof for the information of the appellate Court.

(2) On receipt of notice referred to in sub-rule (1), the respondent may, with the permission of the Court, appear before it and contest the appeal and may be awarded costs on dismissal of the appeal in *limine*.

4. *Application of rule 3.*—The provisions of rule 3 shall, *mutatis mutandis*, apply to all applications filed before an appellate Court during the pendency of a suit.".

15. **Appeal to High Court in certain cases.**—Notwithstanding anything contained in section 3 of the Law Reforms Ordinance, 1972 (XII of 1972), an appeal shall lie to a Bench of two or more Judges of a High Court from an interlocutory order made by a single Judge of that Court in the exercise of its original civil jurisdiction.

GENERAL
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 26th March, 1980

No. F. 17 (1)|80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. XI OF 1980

AN

ORDINANCE

further to amend the Guardians and Wards Act, 1890

WHEREAS it is expedient further to amend the Guardians and Wards Act, 1890 (VIII of 1890), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Guardians and Wards (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of section 47, Act VIII of 1890.**—In the Guardians and Wards Act, 1890 (VIII of 1890), in section 47, in clause (j), for the full-stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

> " Provided that, where the order from which an appeal is preferred is passed by an officer subordinate to a District Court, the appeal shall lie to the District Court. ".

GENERAL
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S-1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, SATURDAY, APRIL 12, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 12th April, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. XII OF 1980

AN

ORDINANCE

further to amend the Insurance Act, 1938

WHEREAS it is expedient further to amend the Insurance Act, 1938 (IV of 1938), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Insurance (Amendment) Ordinance, 1980.

Price : Ps. 9

[1987 Ex. Gaz.]

(2) It shall come into force at once.

2. **Amendment of section 29, Act IV of 1938.**—In the Insurance Act, 1938 (IV of 1938), in section 29, in sub-section (8),—

(a) in clause (d), in the second proviso,—

(i) after the figure and comma " 1975, ", the words, brackets, letter and comma " other than advances referred to in clause (e), " shall be inserted ; and

(ii) for the full stop at the end the semicolon and word " and " shall be substituted ; and

(b) after clause (d) amended as aforesaid, the following new clause shall be inserted, namely :—

" (e) advances to employees of an insurer carrying on life insurance business for the purpose of paying a house rent advance, provided—

(i) the advance shall not be granted to the same employee more than once in two years ;

(ii) the advance shall not exceed the amount of three months' gross salary of the employee ;

(iii) the advance shall be recoverable in twelve equal monthly instalments and on such other terms as may be stipulated by the insurer ; and

(iv) the advance shall not be granted to an employee if, as a result of such grant, the number of employees to whom such advance has been granted and from whom it has not yet been fully recovered will exceed ten per cent of the total number of employees.

Explanation.—In this clause, " gross salary " means basic salary together with such allowances as are paid to the employee regularly with the basic salary. ".

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

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PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, TUESDAY, APRIL 22, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 22nd April, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President on the 21st April, 1980 is hereby published for general information :—

ORDINANCE No. XIII OF 1980

AN

ORDINANCE

further to amend the Cotton Cess Act, 1923

WHEREAS it is expedient further to amend the Cotton Cess Act, 1923 (XIV of 1923), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Cotton Cess (Amendment) Ordinance, 1980.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

Price : Ps. 9

[2019 Ex. Gaz.]

2. **Amendment of section 4, Act XIV of 1923.**—In the Cotton Cess Act, 1923 (XIV of 1923), in section 4, after sub-section (3), the following new sub-section shall be added, namely :—

"(4) Nothing contained in the Industrial Relations Ordinance, 1969 (XXIII of 1969), shall apply to or in relation to the Committee or any of the officers, advisers and employees appointed by it.".

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

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PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, MONDAY, MAY 12, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 12th May, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. XIV OF 1980

AN

ORDINANCE

further to amend the Merchandise Marks Act, 1889.

WHEREAS it is expedient further to amend the Merchandise Marks Act, 1889 (IV of 1889), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Merchandise Marks (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

Price : Ps. 9

[2091 Ex. Gaz.]

2. Insertion of new section 5A, Act IV of 1889.—In the Merchandise Marks Act, 1889 (IV of 1889), after section 5, the following new section shall be inserted, namely :—

"5A. *Power to require goods to show indication of origin.*—(1) The Federal Government may, by notification in the official Gazette, require that goods of any class specified in the notification which are made or produced beyond the limits of Pakistan and imported into Pakistan, or which are made or produced within the limits of Pakistan, shall, from such date as may be appointed by the notification not being less than three months from its issue, have applied to them an indication of the country or place in which they were made or produced, or of the name and address of the manufacturer or the person for whom the goods were manufactured.

(2) The notification may specify the manner in which such indication shall be applied, that is to say, whether to the goods themselves or in any other manner, and the times or occasions on which the presence of the indication shall be necessary, that is to say, whether on importation only, or also at the time of sale, whether by wholesale or retail or both.

(3) No notification under this section shall be issued, unless application is made for its issue by persons or associations substantially representing the interests of dealers in, or manufacturers, producers, or users of, the goods concerned, or unless the Federal Government is otherwise convinced that it is necessary in the public interest to issue the notification, with or without such inquiry as the Federal Government may consider necessary.

(4) The provisions of section 23 of the General Clauses Act, 1897 (X of 1897), shall apply to the issue of a notification under this section as they apply to the making of rules or bye-laws the making of which is subject to the condition of previous publication.

(5) A notification under this section shall not apply to goods made or produced beyond the limits of Pakistan and imported into Pakistan, if in respect of those goods the Collector of Customs is satisfied at the time of importation that they are intended for exportation whether after transhipment in or transit through Pakistan or otherwise.".

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATION, KARACHI

REGISTERED No. W. 1033 / L.7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, TUESDAY, MAY 27, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 27th May, 1980

No. F. 17 (2)|80-Pub.—The following Orders made by the President on the 26th May, 1980 are hereby published for general information :—

THE CONSTITUTION (AMENDMENT) ORDER, 1980

PRESIDENT'S ORDER No. 1 OF 1980

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order—

1. **Short title and commencement.**—(1) This Order may be called the Constitution (Amendment) Order, 1980.

(2) It shall come into force at once.

2. **Amendment of Article 199 of the Constitution.**—In the Constitution, in Article 199, after clause (3), the following new clauses shall be inserted, namely :—

" (3A) Notwithstanding any judgment of any court, including any judgment in respect of the powers of courts relating to judicial review, a High Court shall not, under this Article,—

(a) make an order relating to the validity or effect of any Martial Law Regulation made by the Chief Martial Law Administrator or any Martial Law Order made by the Chief Martial Law Administrator or a Martial Law Administrator or of any thing done, or action taken, or intended to be done or taken, thereunder ;

Price : Ps. 25

[2136 Ex. Gaz.]

(b) make an order relating to the validity or effect of any judgment or sentence passed by a Military Court or Tribunal;

(c) grant an injunction, make any order or entertain any proceedings in respect of any matter to which the jurisdiction of a Military Court or Tribunal extends and of which cognizance has been taken by a Military Court or Tribunal; or

(d) issue any process against the Chief Martial Law Administrator or a Martial Law Administrator or any person acting under the authority of either.

(3B) Every such order, injunction or process as is referred to in clause (3A) made, granted or issued at any time before or after the commencement of the Constitution (Amendment) Order, 1980, shall, notwithstanding any judgment of any court, be null and void and of no effect whatsoever and any proceedings for the making, granting or issue of such order, injunction or process which may be pending before any court, including the Supreme Court and a High Court, shall abate.

(3C) The Proclamation of the fifth day of July, 1977, all President's Orders, Orders of the Chief Martial Law Administrator, Martial Law Regulations and Martial Law Orders made on or after the fifth day of July, 1977, are hereby declared, notwithstanding any judgment of any court, to have been validly made.".

3. **Substitution of Chapter 3A in Part VII of the Constitution.**—In the Constitution, in Part VII, for Chapter 3A the following shall be substituted, namely:—

"CHAPTER 3A

FEDERAL SHARIAT COURT

203A. *Provisions of Chapter to override other provisions of Constitution.*—The provisions of this Chapter shall have effect notwithstanding anything contained in the Constitution.

203B. *Definitions.*—In this Chapter, unless there is anything repugnant in the subject or context,—

(a) "Chairman" means Chairman of the Court;

(b) "Court" means the Federal Shariat Court constituted in pursuance of Article 203C;

(c) "law" includes any custom or usage having the force of law but does include the Constitution, Muslim personal law, any law relating to the procedure of any court or tribunal or, until the expiration of three years from the commencement of this Chapter, any fiscal law or any law relating to the levy and collection of taxes and fees or banking or insurance practice and procedure; and

(d) "member" means member of the Court.

203C. *The Federal Shariat Court.*—(1) There shall be constituted for the purposes of this Chapter a court to be called the Federal Shariat Court.

(2) The Court shall consist of five members, including the Chairman, to be appointed by the President.

(3) The Chairman shall be a person who is, or has been or is qualified to be a Judge of the Supreme Court and a member shall be a person who is, or has been or is qualified to be a Judge of a High Court.

(4) The Chairman and a member shall hold office for a period not exceeding three years, but may be appointed for such further term or terms as the President may determine :

Provided that a Judge of a High Court shall not be appointed to be a member for a period exceeding one year except with his consent and after consultation by the President with the Chief Justice of the High Court.

(5) A Judge of a High Court who does not accept appointment as a member shall be deemed to have retired from his office and, on such retirement, shall be entitled to receive a pension calculated on the basis of the length of his service as Judge and total service, if any, in the service of Pakistan.

(6) The Principal seat of the Court shall be at Islamabad, but the Court may from time to time sit in such other places in Pakistan as the Chairman may, with the approval of the President, appoint.

(7) Before entering upon office, the Chairman and a member shall make before the President or a person nominated by him oath in the form set out in the Third Schedule.

(8) At any time when the Chairman or a member is absent or is unable to perform the functions of his office, the President shall appoint another person qualified for the purpose to act as Chairman or, as the case may be, member.

(9) A Chairman who is not a Judge of the Supreme Court shall be entitled to the same salary, allowances and privileges as are admissible to a Judge of the Supreme Court and a member who is not a Judge of a High Court shall be entitled to the same salary, allowances and privileges as are admissible to a Judge of a High Court.

203D. *Powers, jurisdiction and functions of the Court.*—(1) The Court may, on the petition of a citizen of Pakistan or the Federal Government or a Provincial Government, examine and decide the question whether or not any law or provision of law is repugnant to the Injunctions of Islam as laid down in the Holy Quran and the Sunnah of the Holy Prophet, hereinafter referred to as the Injunctions of Islam.

(2) If the Court decides that any law or provision of law is repugnant to the Injunctions of Islam, it shall set out in its decision—

(a) the reasons for its holding that opinion ; and

(b) the extent to which such law or provision is so repugnant ;

and specify the day on which the decision shall take effect.

(3) If any law or provision of law is held by the Court to be repugnant to the Injunctions of Islam,—

(a) the President in the case of a law with respect to a matter in the Federal Legislative List or the Concurrent Legislative List, or the Governor in the case of a law with respect to a matter not enumerated in either of those Lists, shall take steps to amend the law so as to bring such law or provision into conformity with the Injunctions of Islam ; and

(b) such law or provision shall, to the extent to which it is held to be so repugnant, cease to have effect on the day on which the decision of the Court takes effect.

(4) A decision of the Court shall be expressed in terms of the opinion of the majority of its members and shall be published in the official Gazette.

203E. *Powers and procedure of the Court.*—(1) For the purposes of the performance of its functions, the Court shall have the powers of a Civil Court trying a suit under the Code of Civil Procedure, 1908 (Act V of 1908), in respect of the following matters, namely :—

(a) summoning and enforcing the attendance of any person and examining him on oath ;

(b) requiring the discovery and production of any document ;

(c) receiving evidence on affidavits ; and

(d) issuing commissions for the examination of witnesses or documents.

(2) The Court shall have power to conduct its proceedings and regulate its procedure in all respects as it deems fit.

(3) The Court shall have the power of a High Court to punish its own contempt.

(4) A party to any proceedings before the Court under clause (1) of Article 203D may be represented by a legal practitioner who is a Muslim and has been enrolled as an advocate of a High Court for a period of not less than five years or as an advocate of the Supreme Court or by a jurisconsult selected by the party from out of a panel of jurisconsults maintained by the Court for the purpose.

(5) For being eligible to have his name borne on the panel of jurisconsults referred to in clause (4), a person shall be an aalim who, in the opinion of the Court, is well-versed in Shariat.

(6) A legal practitioner or jurisconsult representing a party before the Court shall not plead for the party but shall state, expound and interpret the Injunctions of Islam relevant to the proceedings so far as may be known to him and submit to the Court a written statement of his interpretation of such Injunctions of Islam.

(7) The Court may invite any person in Pakistan or abroad whom the Court considers to be well-versed in Islamic law to appear before it and render such assistance as may be required of him.

(8) No court fee shall be payable in respect of any petition or application made to the Court under this Article.

203F. *Appeal to Supreme Court.*—(1) Any party to any proceedings before the Court under Article 203D aggrieved by the final decision of the Court in such proceedings may, within sixty days of such decision, prefer an appeal to the Supreme Court.

(2) The provisions of clauses (2) and (3) of Article 203D and clauses (4) to (8) of Article 203E shall apply to and in relation to the Supreme Court as if reference in those provisions to Court were a reference to the Supreme Court.

(3) For the purpose of the exercise of the jurisdiction conferred by this Article, there shall be constituted in the Supreme Court a Bench consisting of three Muslim Judges of the Supreme Court, to be called the Shariat Appellate Bench, and reference in the proceeding clauses to "Supreme Court" shall be construed as a reference to the Shariat Appellate Bench.

203G. *Bar of jurisdiction.*—Save as provided in Article 203F, no court or tribunal, including the Supreme Court and a High Court, shall entertain any proceedings or exercise any power or jurisdiction in respect of any matter within the power or jurisdiction of the Court.

203H. *Pending proceedings to continue, etc.*—(1) Subject to clause (2) nothing in this Chapter shall be deemed to require any proceedings pending in any court or tribunal immediately before the commencement of this Chapter or initiated after such commencement, to be adjourned or stayed by reason only of a petition having been made to the Court for a decision as to whether or not a law or provision of law relevant to the decision of the point in issue in such proceedings is repugnant to the Injunctions of Islam ; and all such proceedings shall continue, and the point in issue therein shall be decided, in accordance with the law for the time being in force.

(2) All proceedings under clause (1) of Article 203A of the Constitution that may be pending before any High Court immediately before the commencement of this Chapter shall stand transferred to the Court and shall be dealt with by the Court from the stage from which they are so transferred.

(3) Neither the Court nor the Supreme Court shall in the exercise of its jurisdiction under this Chapter have power to grant an injunction or make any interim order in relation to any proceedings pending in any other court or tribunal.

203I. *Administrative arrangements, etc.*—The Federal Government shall make all such administrative arrangements, and make available to the Court the services of such officers and experts, as it may consider necessary for the convenient performance of the functions of the Court.

203J. *Power to make rules.*—(1) The Court may, by notification in the official Gazette, make rules for carrying out the purposes of this Chapter.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may make provision in respect of all or any of the following matters, namely :—

(a) the scale of payment of honoraria to be made to jurisconsults, experts and witnesses summoned by the Court to defray the expenses, if

any, incurred by them in attending for the purposes of the proceedings before the Court ; and

(b) the form of oath to be made by a jurisconsult expert or witness appearing before the Court.

(3) Until rules are made under clause (1), the Shariat Benches of Superior Courts Rules, 1979, shall, with the necessary modifications and so far as they are not inconsistent with the provisions of this Chapter, continue in force. ".

4. **Amendment of Third Schedule to the Constitution.**—In the Constitution, in the Third Schedule, after the form of oath prescribed for the office of Chief Justice of Pakistan, the following form shall be inserted, namely :—

" Chairman or member of Federal Shariat Court Article 203C (7).

I, ——————, do solemnly swear that, as the Chairman (or a member) of the Federal Shariat Court, I will discharge my duties, and perform my functions, honestly, to the best of my ability and faithfully in accordance with law ;

And that I will not allow my personal interest to influence my official conduct or my official decisions. ".

GENERAL,
M. ZIA-UL-HAQ,
President and CMLA.

MIR MOHAMMAD ALI,
Draftsman|Additional Secretary.

PRESIDENT'S ORDER NO. 2 OF 1980

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following order :—

1. **Short title and commencement.**—(1) This Order may be called the Election Commission (Reconstitution) Order, 1980.

(2) It shall come into force at once.

2. **Order to override other laws.**—The provisions of this Order shall have effect notwithstanding anything contained in the Constitution or the Election Commission Order, 1977 [P. (P.P.) O. No. 4 of 1977].

3. **Chief Election Commissioner, etc. to cease to hold office.**—A person holding the office of Chief Election Commissioner, or a member of the Election Commission, immediately before the commencement of this Order shall cease to hold office on such commencement.

4. **Acting Commissioner.**—Upon the office of Chief Election Commissioner becoming vacant by virtue of Article 3, the President shall appoint a Judge of the Supreme Court or of a High Court to act as Chief Election Commissioner.

GENERAL,
M. ZIA-UL-HAQ,
President and CMLA.

MIR MOHAMMAD ALI,
Draftsman/Additional Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. 0. 1033
L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, WEDNESDAY, JUNE 4, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 4th June, 1980

No. 17 (1)/80-Pub.—The following Ordinance made by the President on the 31st May, 1980 is hereby published for general information :—

ORDINANCE No. XV OF 1980

AN

ORDINANCE

further to amend the Establishment of the Federal Bank for Cooperatives and Regulation of Cooperative Banking Act, 1977

WHEREAS it is expedient further to amend the Establishment of the Federal Bank for Cooperatives and Regulation of Cooperative Banking Act, 1977 (IX of 1977), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order

Price : Ps. 19

[2167 Ex. Gaz.]

No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Establishment of the Federal Bank for Cooperatives and Regulation of Co-operative Banking (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of section 17, Act IX of 1977.**—In the Establishment of the Federal Bank for Cooperatives and Regulation of Cooperative Banking Act, 1977 (IX of 1977), in section 17, in sub-section (2), after clause (xvi) the following new clause shall be inserted, namely :—

"(xvia) establish independent subsidiaries, whether as cooperative societies or companies or in any other convenient form, for operating model projects to improve agricultural marketing and storage and for this purpose to contribute wholly or partially to their share-capital, provide management, grant loans and advances and perform such other functions and duties as may be deemed necessary by the Bank ;".

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 4th June, 1980

No. 17 (1)/80-Pub.—The following Ordinance made by the President on the 1st June, 1980 is hereby published for general information :—

ORDINANCE No. XVI OF 1980

AN

ORDINANCE

to amend the Islamabad Club (Administration) Ordinance, 1978

WHEREAS it is expedient to amend the Islamabad Club (Administration) Ordinance, 1978 (XXXIII of 1978), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Islamabad Club (Administration) (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of the preamble, Ordinance XXXIII of 1978.**—In the Islamabad Club (Administration) Ordinance, 1978 (XXXIII of 1978), hereinafter referred to as the said Ordinance, in the preamble, for the first paragraph the following shall be substituted, namely :—

"WHEREAS the Islamabad Club was established as a social and residential Club for the use, relaxation, convenience and entertainment of the officers of the Federal Government and the members of the diplomatic corps stationed at Islamabad ;

AND WHEREAS it is expedient to provide for the proper administration of the affairs of the Islamabad Club ;

3. **Substitution of sections 5 and 6, Ordinance XXXIII of 1978.**—In the said Ordinance, for sections 5 and 6 the following shall be substituted, namely :—

"5. *Patron.*—The President of Pakistan shall be the Patron of the Islamabad Club.

6. *Administrator.*—(1) The Federal Government shall appoint an officer of Government drawing pay in a grade not lower than grade 21 in the National Pay Scales to be the Administrator of the Islamabad Club in addition to his duties as such officer.

(2) Unless the Federal Government otherwise directs, the Administrator shall hold office for a period of two years and shall be eligible for reappointment.

(3) The Administrator may, by writing under his hand addressed to the Federal Government, resign his office.

(4) The Administrator shall, subject to any direction issued by the Federal Government, be competent to exercise and perform all such powers and functions as may be necessary for the efficient administration of the affairs of the Islamabad Club.

6A. *Managing Committee.*—(1) To aid and advise the Administrator in the performance of his functions, the Federal Government shall constitute a Managing Committee consisting of—

(a) five members, being Service Members of the Islamabad Club, to be nominated by the Federal Government;

(b) three members, being Members of the Islamabad Club other than Service Members, to be nominated by the Federal Government; and

(c) one member, being a member of the diplomatic corps in Islamabad, to be nominated by the doyen of that corps.

(2) Unless the Federal Government otherwise directs in the case of a member referred to in clause (a) or clause (b) of sub-section (1), a member of the Managing Committee shall hold office for a period of two years and shall be eligible for re-nomination.

(3) A member of the Managing Committee may, by writing under his hand addressed to the Federal Government, resign his office.".

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033
L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, THURSDAY, JUNE 5, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 5th June, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. XVII OF 1980

AN

ORDINANCE

further to amend the Representation of the People Act, 1976

WHEREAS it is expedient further to amend the Representation of the People Act, 1976 (LXXXV of 1976), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Representation of the People (Amendment) Ordinance, 1980.

Price : Ps. 9

[2171 Ex. Gaz.]

(2) It shall come into force at once.

2. **Amendment of section 33, Act LXXXV of 1976.**—In the Representation of the People Act, 1976 (LXXXV of 1976), in section 33, for sub-section (1) the following shall be substituted, namely :—

"(1) Where an elector presents himself at the polling station to vote, the Presiding Officer shall issue a ballot paper to him, after satisfying himself about the identity of the elector and may, for that purpose, require the elector to produce the identity card issued to him under the National Registration Act, 1973 (LVI of 1973).".

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, THURSDAY, JUNE 12, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 12th June, 1980

No. F. 17 (2)|80-Pub.—The following Order made by the President is hereby published for general information :—

PRESIDENT'S ORDER No. 3 OF 1980

WHEREAS it is expedient to amend the Governors' Salaries, Allowances and Privileges Order, 1975 (P. O. No. 5 of 1975), for the purpose hereinafter appearing ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title and commencement.**—(1) This Order may be called the Governors' Salaries, Allowances and Privileges (Amendment) Order, 1980.

(2) It shall come into force at once.

2. **Substitution of Second and Third Schedules, P.O. No. 5 of 1975.**—In the Governors' Salaries, Allowances and Privileges Order, 1975 (P.O. No. 5 of

Price : Ps. 9

[2203 Ex. Gaz.]

1975), for the Second and the Third Schedules the following shall be substituted, namely :—

"SECOND SCHEDULE

[*See* Article 8 (a)]

Maximum yearly amounts for expenditure in respect of certain matters

Province	Sumptuary Allowance	Staff including dispensary establishment	Contract Allowance	Official conveyance including motor cars	Tour expenses including maintenance of railway saloon	Total
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.		Rs.
Baluchistan	40,000	3,50,000	2,00,000	2,20,000		8,10,000
North-West Frontier ..	48,000	3,50,000	3,00,000	2,20,000		9,18,000
Punjab	80,000	4,50,000	5,00,000	2,75,000		13,05,000
Sind	56,000	4,50,000	3,50,000	2,20,000		10,76,000"

THIRD SCHEDULE

[*See* Article 8 (b)]

Maximum yearly amounts for improvements in and maintenance of Official residence

Province	Improvement	Repair and maintenance	Maintenance and replenishment of furniture	Rates and Taxes	Water	Electricity	Garden	Total
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Baluchistan ..	29,000	2,50,000	15,000	21,600		88,800	60,000	4,64,400
North-West Frontier	25,000	2,83,500	15,000	21,600		3,50,000	1,00,000	7,95,000
Punjab	47,000	3,15,000	20,000	1,50,000		3,60,000	3,50,000	12,42,000
Sind	25,000	1,57,500	15,000	30,000		1,48,000	2,00,000	5,75,500

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, FRIDAY, JUNE 20, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 20th June, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ZAKAT AND USHR ORDINANCE, 1980

ORDINANCE No. XVIII OF 1980

AN

ORDINANCE

to make provisions relating to the assessment, collection and disbursement of Zakat and Ushr

WHEREAS it is necessary to make provisions relating to the assessment, collection and disbursement of Zakat and Ushr and matters connected therewith or incidental thereto ;

AND WHEREAS Pakistan, being an Islamic State, must provide for the implementation of Islamic precepts ;

AND WHEREAS the Constitution of the Islamic Republic of Pakistan lays down that the Muslims of Pakistan shall be enabled 'to order their lives, in the individual and collective spheres, in accordance with the tenets of Islam';

Price : Rs. 62

[2232 Ex. Gaz.]

AND WHEREAS Zakat, including Ushr, is one of the fundamental pillars (*arkan*) of Islam ;

AND WHEREAS the prime objective of the collection of Zakat and Ushr, and disbursements therefrom, is to assist the needy, the indigent and the poor ;

AND WHEREAS the rates of Zakat and Ushr, as also the purposes for the utilization of Zakat and Ushr, are specified in Shariah ;

AND WHEREAS Shariah enjoins all Muslims who are *sahib-e-nisab* to pay, and the State to arrange for the proper collection, disbursement and utilization of, Zakat and Ushr, and also allows such Muslims to disburse for the purposes authorized by Shariah the part thereof not collected by the State ;

AND WHEREAS the Constitution also provides, in Article 31, that the State shall endeavour, as respects the Muslims of Pakistan, to secure, *inter alia*, the proper organisation of Zakat ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

CHAPTER I

PRELIMINARY

1. **Short title, extent, application and commencement.**—(1) This Ordinance may be called the Zakat and Ushr Ordinance, 1980.

(2) It extends to the whole of Pakistan, but applies only to Muslim citizens of Pakistan and a company, or other association of persons, or body of individuals, whether incorporated or not, majority of the shares of which is owned, or the beneficial ownership of which is held, by such citizens.

(3) In respect of a person who may believe that the whole or any part of the recoveries effected from him in the manner laid down in this Ordinance are not according to his belief, such recoveries shall nevertheless be made, but shall be deemed to be contribution to Zakat Fund on the part of that person.

Explanation.—In this Ordinance, reference to Zakat deductible at source or to Ushr realizable on compulsory basis shall be construed to imply a reference to contributions to Zakat Fund also.

(4) It shall come into force on such date as the Federal Government may, by notification in the official Gazette, appoint, and different dates may be appointed for different provisions of this Ordinance.

2. **Definitions.**—In this Ordinance, unless there is anything repugnant in the subject or context,—

(i) 'Administrator-General' means the person appointed as such under section 13, and includes an officer authorised by him to exercise or perform any power or function of Administrator-General under this Ordinance ;

(ii) 'annuity' means the sum payable periodically, according to the annuity policy conditions, to an annuitant during his life-time, or for a fixed number of years, as the case may be, and includes the scheme of postal annuities as notified by the Government;

(iii) 'assets' means assets liable to Zakat as provided in this Ordinance;

(iv) '*atiyyat*' means voluntary donations to the Zakat Funds, otherwise than on account of Zakat or Ushr, and includes *sadaqat-e-nafilah*;

(v) 'Central Council' means the Council established under section 12;

(vi) 'Chief Administrator' means a person appointed as such under section 15, and includes an officer authorised by him to exercise or perform any power or function of Chief Administrator under this Ordinance;

(vii) 'company' means a company as defined in the Companies Act, 1913 (VII of 1913);

(viii) 'Deducting Agency' means a bank, post office or other institution referred to in the sixth column of the First Schedule;

(ix) 'Deduction Date' means, in respect of the assets mentioned in the First Schedule, the date or dates on which Zakat is to be deducted at source and which is or are specified in the fifth column of that Schedule;

(x) 'District Committee' means a Committee constituted under section 16;

(xi) 'Government security' has the same meaning as in the Securities Act, 1920 (X of 1920);

(xii) 'insurer' means the State Life Insurance Corporation of Pakistan or Postal Life Insurance;

(xiii) 'Local Committee' means a committee constituted under section 18;

(xiv) 'locality' means the area within the jurisdiction of a Local Committee;

(xv) 'maturity value' means the sum payable, according to stipulated conditions, on survival of the life assured to the specified age or to the end of the term of the policy;

(xvi) 'prescribed' means prescribed by rules;

(xvii) 'produce' means gross agricultural, horticultural or forest produce;

(xviii) 'Provident Fund' has the same meaning as in the Provident Funds Act, 1925 (XIX of 1925);

(xix) 'Provincial Council' means a Council constituted under section 14;

(xx) 'recognised Provident Fund' means a Provident Fund recognised as such, by the competent authority, under the Income Tax Ordinance, 1979 (XXXI of 1979);

(xxi) 'return' means income, howsoever described, accruing on an asset,

(xxii) 'rules' means rules made under this Ordinance;

(xxiii) '*sahib-e-nisab*' means a person who is liable to pay Zakat or Ushr under this Ordinance, but does not include—

(a) the Federal Government, a Provincial Government or a local authority ;

(b) a statutory corporation, a company or other enterprise, owned wholly, directly or indirectly, by the Federal Government, a Provincial Government, a local authority or a corporation owned by the Federal Government or a Provincial Government, either singly or jointly with one or more of the other three ;

(c) a subsidiary of a statutory corporation, a company or other enterprise referred to in sub-clause (b) ;

(d) the National Investment (Unit) Trust ;

(e) an ICP Mutual Fund ;

(f) a recognised Provident Fund ;

(g) any Unit Fund maintained by the Defence Services, including the Civil Armed Forces ;

(h) a Zakat Fund ; or

(i) an institution, fund, trust, endowment or society, registered as a charitable organization under the Societies Registration Act, 1860 (XXI of 1860), or a company registered under section 26 of the Companies Act, 1913 (VII of 1913), and approved by the Central Board of Revenue for the purposes of section 47 of the Income Tax Ordinance, 1979 (XXXI of 1979) ;

(xxix) security' means any stock, share, scrip, debenture, bond, pre-organisation certificate, or instrument commonly known as security ;

(xxv) 'share' means a share in the share-capital of a company, or in any body corporate established by or under a Federal law or a Provincial law, and includes stock ;

(xxvi) 'sub-division' means a sub-division of the district of Lahore and the districts in the Karachi Division ;

(xxvii) 'surrender value' means the sum payable by an insurer on cancellation of a life-insurance policy or annuity, according to stipulated terms and conditions, at any time before maturity benefits become available ;

(xxviii) 'survival benefit' means the amount payable according to life insurance policy conditions, during the currency of a policy, on survival of the life assured to the specified date as stipulated in the policy ;

(xxix) 'Tehsil Committee', 'Taluqa Committee' or 'Sub-divisional Committee' means a committee constituted under section 17 ;

(xxx) 'Valuation Date' means—

(a) in respect of assets mentioned in the First Schedule, such date or dates as is or are specified in the third column of that Schedule ;

(b) In respect of Ushr compulsorily realizable under this Ordinance, such date or dates as may be prescribed, or as may be notified by the Administrator-General or by a Chief Administrator within his jurisdiction ; and

(c) in respect of items mentioned in the Second Schedule, such date or dates as is or are specified in the fourth column of that Schedule

for the evaluation of the assets or the produce, in order to determine Zakat or Ushr liability, and any date prescribed or notified may also be a date which precedes the making of the rules or the publication of the notification, as the case may be ;

(xxxi) 'Zakat Fund' means a Fund established under section 7 ; and

(xxxii) 'Zakat year' means year according to the Hijra calendar for which Zakat is chargeable, commencing on the first day of Ramadhan-ul-Mubarak and ending with the last day of the following Sha'ban-ul-Moazzam :

Provided that the first Zakat year shall commence with the commencement of this Ordinance and end with the last day of Sha'ban-ul-Moazzam, 1401 A. H.

CHAPTER II

ZAKAT

3. **Charge and collection of Zakat.**—(1) Subject to the other provisions of this Ordinance, Zakat in respect of assets mentioned in the First Schedule shall be charged and collected, on compulsory basis, for each Zakat year, at the rates and in the manner specified therein, and as may be prescribed, from every person (other than a person excluded from the definition of *sahib-e-nisab)* who owns or possesses such assets on the valuation Date :

Provided that where an asset mentioned in the First Schedule has been assigned by the person owning or possessing it, in favour of another person, Zakat in respect of that asset shall be charged and collected on compulsory basis as if the asset had not been so assigned.

(2) In determining the amount to be collected as Zakat on compulsory basis, the value of an asset on which Zakat is deductible at source may be reduced, to the extent and in the manner prescribed, only on account of debts which have been—

(a) primarily secured by that asset ;

(b) used for the creation of an asset on which Zakat is deductible at source ; and

(c) obtained from the Deducting Agency having custody of the asset securing the debt in clause (a) and of the asset created under clause (b).

(3) Where a person from whom Zakat has been deducted at source proves that—

(a) he is not a Muslim, or

(b) he is not a citizen of Pakistan, or

(c) the amount deducted from him is more than what is due under this Ordinance, either

(i) on account of error apparent from the record, or

(ii) on account of reduction provided for in sub-section (2) not having been duly allowed to him, the amount so deducted or, as the case may be, the amount so deducted in excess shall be refunded to him in the prescribed manner.

(4) Where the recovery of Zakat deductible at source, in respect of any of the assets mentioned in the First Schedule, falls into arrears, the Administrator-General may forward to the Collector of the district concerned a duly signed certificate specifying the amount of arrears due and the particulars of the person from whom due, and the Collector shall, on receipt of such certificate, proceed to recover the amount so specified, as if it were an arrear of land revenue.

(5) A *sahib-e-nisab* may pay either to a Zakat Fund or directly to those eligible under Shariah to receive Zakat so much of the Zakat due under Shariah as is not deductible at source under this Ordinance, for example, that due in respect of assets mentioned in the Second Schedule.

(6) Any amount deducted at source as Zakat by the Deducting Agency from any person shall be treated as payment of Zakat on behalf of such person.

4. **Secrecy of information.**—Any information furnished or collected in connection with the deduction of Zakat at source under this Ordinance shall be treated as secret and shall not be used for any other purpose, including the assessment or collection of any tax.

CHAPTER III

USHR

5. **Charge and collection of Ushr.**—(1) Subject to the other provisions of this Ordinance, there shall be charged and collected, on compulsory basis, in such manner as is laid down in section 6, and as may be prescribed, from every land-owner, grantee, allottee, lessee, lease-holder or land-holder (other than a person excluded from the definition of *sahib-e-nisab)* Ushr at the rate of five per cent of his share of the produce, as on the Valuation Date :

Provided that if any plot of land is used principally for growing one crop and a small portion thereof, not exceeding one-fourth of an acre, is used for growing another crop, Ushr shall not be charged in respect of the produce of such small portion.

Explanation.—In this section and section 6, 'land-owner', 'grantee', allottee', 'lessee', 'lease-holder' and 'land-holder' shall have the same meaning as in the laws relating to land administration and 'land-holder' includes a person in possession of any plot of land who has grown a crop on such plot.

(2) An individual land-owner, grantee, allottee, lessee, lease-holder or land-holder shall be exempt from the compulsory levy of Ushr if—

(a) he is eligible under Shariah to receive Zakat ; or

(b) the produce from his land is less than five *wasqs* (—948 kilograms) of wheat, or its equivalent in value in the case of other crops liable to Ushr.

(3) The currency equivalent of five *wasqs* of wheat in value shall be such as may be notified for each Zakat year by the Administrator-General.

(4) Ushr shall be the first charge on the produce.

(5) Ushr shall be collected in cash :

Provided that, where the produce consists of wheat or paddy, Ushr, at the option of the Provincial Council, may be collected in kind.

(6) A *sahib-e-nisab* may pay either to the Local Zakat Fund or directly to those eligible under Shariah to receive Zakat, so much of the Ushr due under Shariah as is not compulsorily realizable under this Ordinance, for example, in respect of item 9 of the Second Schedule.

6. **Mode of assessment and collection of Ushr.**—(1) A Local Committee shall be supplied by the Revenue Department, and such other department or official agency or any other person as may be determined by the Chief Administrator, in respect of a land-owner, grantee, allottee, lessee, lease-holder or land-holder in the locality, in the prescribed form and manner, with the record containing such information for a crop season as may be required for the purposes of this Ordinance.

(2) An assessee may compute his Ushr liability on self-assessment basis and communicate the same to the Local Committee in such form and manner as may be prescribed and, while so computing his Ushr liability, shall be entitled to reduce as an allowance for expenses on production one-fourth of the total value of his produce.

(3) If the Local Committee finds that an assessee's self-assessment of his Ushr liability is acceptable, it shall notify it to the assessee as the Ushr demand of that assessee.

(4) Where an assessee fails to communicate to the Local Committee his self-assessment of Ushr liability under sub-section (a), or a Local Committee does not find the self-assessment of the Ushr liability by an assesse acceptable under sub-section (3), the Local Committee shall, after taking into consideration the information furnished to it under sub-section (1) and any other information that it may deem relevant, adopting such procedure as it may deem fit, and allowing the reduction provided for in sub-section (2), make its own assessment of Ushr realizable on compulsory basis under this Ordinance, and notify the demand to the assessee in the prescribed form and manner.

(5) In the case of a lease in force immediately before the commencement of this Ordinance, the liability of the lessor and the lessee to pay Ushr shall be equitably appointed between them by the Local Committee.

(6) An assessee aggrieved by the assessment under sub-section (4), or, as the case may be, the lessor or the lesee aggrieved by the apportionment under sub-section (5) may, within such time as may be prescribed apply in the prescribed form and manner to the Local Committee, for a review of the assessment or, as the case may be, the apportionment.

(7) The Local Committee shall, within such time as may be prescribed, give its decision on the application for review, and such decision shall be final and shall not be questioned before any court or other authority.

(8) The demand as determined under sub-section (3), or, as the case may be, under sub-section (4) or sub-section (7), shall be paid by the assessee and collected by the Local Committee in such manner as may be prescribed.

(9) Where the recovery of Ushr compulsorily realizable under this Ordinance falls into arrears, the Chairman of the Local Committee shall forward to

the Collector of the district concerned, a duly signed certificate specifying the amount of arrears due and the particulars of the person from whom due, and the Collector shall, on receipt of such certificate, proceed to recover the amount so specified as if it were an arrear of land revenue.

CHAPTER IV

ZAKAT FUNDS

7. **Establishment of Zakat Funds.**—There shall be established the following Zakat Funds, namely,—

(a) a Central Zakat Fund to which shall be credited—

(i) the Zakat deducted at source ;

(ii) the Zakat paid into it voluntarily ;

(iii) the transfers, if any, from the Provincial Zakat Funds ; and

(iv) the grants, *atiyyat* and any other receipts ;

(b) a Provincial Zakat Fund for each Province to which shall be credited—

(i) the transfers to it from the Central Zakat fund ;

(ii) the Zakat paid into it voluntarily ;

(iii) the transfers, if any, from the Local Zakat Funds ; and

(iv) the grants, *atiyyat* and any other receipts ; and

(c) a Local Zakat Fund for each Local Committee to which shall be credited—

(i) the proceeds of Ushr ;

(ii) the Zakat paid into it voluntarily ;

(iii) the transfers to it from the Provincial Zakat Fund ; and

(iv) the grants, *atiyyat* and any other receipts.

8. **Utilization of Zakat Funds.**—The moneys in a Zakat Fund shall be utilized for the following purposes, namely,—

(a) assistance to the needy, the indigent and the poor, particularly orphans and widows, the handicapped and the disabled, eligible to receive Zakat under Shariah, for their subsistence or rehabilitation, either directly or indirectly through assistance to *deeni madaris* or vocational educational institutions or public hospitals, clinics, dispensaries or health laboratories :

Provided that the lists of such individuals and institutions as are to be assisted directly and indirectly from a Local Zakat Fund shall be prepared and maintained, according to prescribed basis and manner, by the Local Committee in whose jurisdiction the individuals ordinarily reside, or the institutions through which they are to be assisted are situated, as the case may be :

Provided further that the list of institutions through which assistance from a Provincial Zakat Fund is to be given shall be prepared and maintained,

according to prescribed basis and manner, by the Provincial Council in whose jurisdiction these are situated ; and

(b) expenditure on the collection, disbursement and administration of Zakat and Ushr :

Provided that the expenditure on the Central Zakat Council and the administrative organisation of the Administrator-General shall be met by the Federal Government, that on a Provincial Zakat Council and the administrative organisation of a Chief Administrator by the Provincial Government concerned, and that on a Local Committee from the Local Zakat Fund not exceeding ten per cent of the receipts in that Fund during the year :

Provided further that the banking services and the services connected with the assessment or collection of Zakat or Ushr realizable on compulsory basis under this Ordinance shall be reduced free of charge, except that the Administrator-General, or a Chief Administrator in regard to Ushr, may authorise payment of remuneration for any specified services ; and

(c) any other purpose permitted by Shariah.

9. **Disbursements from Zakat Funds.**—(1) The Central Council may from the Central Zakat Fund make disbursements, and transfer funds to a Provincial Zakat Fund, in such form and manner as may be prescribed and as would help in ensuring satisfaction of the needs of the needy and the poor throughout the country, as far as possible, on a uniform basis.

(2) A Provincial Council may from the Provincial Zakat Fund make disbursements, and transfer funds to a Local Zakat Fund, in such form and manner as may be prescribed and as would help in ensuring satisfaction of the needs of the needy and poor throughout its jurisdiction, as far as possible, on a uniform basis :

Provided that a Provincial Council may, in exceptional circumstances, transfer funds from the Provincial Zakat Fund to the Central Zakat Fund.

(3) A Local Committee shall disburse, or incur expenditure from, the Local Zakat Fund, in the prescribed manner, for authorised purposes within the locality, particularly for the benefit of the individuals and the institutions under clause (a) of section 8 :

Provided that a Local Committee may or, if so required by the Provincial Council, shall, transfer from the Local Zakat Fund to the Provincial Zakat Fund, funds surplus to its needs.

10. **Accounts.**—(1) The accounts of the Central Zakat Fund, a Provincial Zakat Fund and a Local Zakat Fund shall be maintained and operated, respectively, by the Administrator-General, the Chief Administrator, and the Local Committee, in such form and manner as may be prescribed.

(2) The records of the accounts of the Zakat Funds shall be preserved for such period, and shall be made available for audit or inspection to such persons or agencies, and in such manner, as may be prescribed.

11. **Audit.**—(1) To carry out audit of the Central Zakat Fund annually or at shorter intervals, the Central Council, and to carry out audit of a Provincial Zakat Fund annually or at shorter intervals, the Provincial Council, shall appoint auditors, being persons who are chartered accountants within the meaning of the Chartered Accountants Ordinance, 1961 (X of 1961).

(2) To carry out audit of the Local Zakat Funds within a district annually or at shorter intervals, the District Committee shall appoint auditors being person who are, in its opinion, qualified for the purpose.

(3) The audit performed by auditors under sub-sections (1) and (2) shall include propriety audit.

(4 The annual report of the auditors on the Central Zakat Fund shall be laid before the Parliament, that on a Provincial Zakat Fund before the Provincial Assembly concerned, and that on Local Zakat Fund before the District Council concerned established under the law relating to local government.

(5) Nothing in this section shall be deemed to prevent—

(a) the Auditor-General of Pakistan from auditing any of the Zakat Funds ;

(b) the Central Council from getting audited any of the Provincial or Local Zakat Funds ;

(c) the Provincial Council from getting audited any of the Local Zakat Funds within its jurisdiction ; or

(d) a Local Committee from getting its own Local Zakat Fund audited.

CHAPTER V

ORGANIZATION AND ADMINISTRATION

12. **Central Zakat Council.**—(1) The Federal Government shall, by notification in the official Gazette, establish a Central Zakat Council to provide policy guide-lines for, and to exercise general superintendence and control over matters relating to Zakat and Ushr, particularly the Zakat Funds and maintenance of their accounts.

(2) The Central Council shall consist of—

(a) a Chairman ;

(b) four persons to be nominated by the President, of whom three shall be Ulema nominated in consultation with the Council of Islamic Ideology ;

(c) one person from each Province, to be nominated by the President ;

(d) the Chief Administrators ;

(e) the Secretary to the Government of Pakistan in the Ministry of Finance ;

(f) the Secretary to the Government of Pakistan in the Ministry of Religious Affairs or, if there is no Secretary, the Additional Secretary in charge of the Ministry ; and

(g) the Administrator-General, who shall also be the Secretary-General of the Council.

(3) The Chairman of the Central Council shall be a person who is, or has been, a Judge or an *ad-hoc* Judge of the Supreme Court, to be nominated by the President in consultation with the Chief Justice of Pakistan.

(4) The Chairman and members of the Central Council, not being an *ex-officio* member, shall hold office for a term of three years and shall be eligible for re-appointment.

(5) The Chairman or a member, not being an *ex-officio* member, may, by writing under his hand addressed to the President, resign his office:

Provided that he shall continue to hold office until his resignation is accepted by the President.

(6) Any vacancy in the office of Chairman or member, other than an *ex-officio* member, shall be filled by the nomination, in accordance with sub-section (2) or sub-section (3), as the case may be, of a person qualified to hold the office.

(7) The Chairman or the member nominated under sub-section (6) shall hold ffice for the unexpired term of his predecessor.

13. **Administrator-General.**—(1) For carrying out the purposes of this Ordinance, there shall be appointed by the President an Administrator-General.

(2) The Administrator-General shall have the status and grade of, and be *ex-officio*, Secretary to the Government of Pakistan, and his tenure and other terms and conditions shall be such as may be determined by the Federal Government.

(3) The Administrator-General shall be the Chief Executive in respect of matters relating to Zakat and Ushr and shall act under the general superintendence and control of, and in accordance with the policy guide-lines given by, the Central Council.

14. **Provincial Zakat Council.**—(1) In each Province, the Provincial Government shall, by notification in the official Gazette, establish a Provincial Zakat Council, to exercise general superintendence and control over matters relating to Zakat and Ushr, particularly the Zakat Funds in the Province and the maintenance of their accounts, in accordance with the policy guide-lines given by the Central Council.

(2) The Provincial Council shall consist of—

(a) a Chairman;

(b) five persons, of whom three shall be Ulema, to be nominated by the Governor;

(c) the Secretary to the Provincial Government in the Finance Department;

(d) the Secretary to the Provincial Government in the Local Government Department;

(e) the Secretary to the Provincial Government in the Social Welfare Department; and

(f) the Chief Administrator, who shall also be the Secretary of the Council.

(3) The Chairman of the Provincial Council shall be a person who is, or has been, a Judge of a High Court, to be nominated by the Governor in consultation with the Chief Justice of the High Court.

(4) The Chairman and members of the Provincial Council, not being an *ex-officio* member, shall hold office for a term of three years and shall be eligible for re-appointment.

(5) The Chairman or a member, not being an *ex-officio* member, may, by writting under his hand addressed to the Governor, resign his office :

Provided that he shall continue to hold office until his resignation is accepted by the Governor.

(6) Any vacancy in the office of Chairman or member, other than an *ex-officio* member, shall be filled by the nomination, in accordance with sub-section (2) or sub-section (3), as the case may be, of a person qualified to hold the office.

(7) The Chairman or the member nominated under sub-section (6) shall hold office for the unexpired term of his predecessor.

(8) In the Islamabad Capital Territory, the functions of the Provincial Council shall be performed by the Central Council.

15. **Chief Administrator.**—(1) In each Province, for carrying out the purposes of this Ordinance, there shall be appointed by the Governor, in consultation with the Federal Government, a Chief Administrator.

(2) The Chief Administrator shall have the status and grade of, and be *ex-officio*, Member, Board of Revenue and his tenure and other terms and conditions of service shall be such as may be determined by the Provincial Government.

(3) The Chief Administrator shall act under the general superintendence and control of the Provincial Council and perform, as the Chief Executive of the Council, such functions as are assigned to him by or under this Ordinance.

16. **District Zakat and Ushr Committee.**—(1) In each district, a District Zakat and Ushr Committee shall be constituted by the Provincial Council concerned.

(2) The District Committee shall, subject to such guide-lines as may be given by the Central Council or the Provincial Council,—

(a) oversee, generally, the functioning of the Tehsil, Taluqa and Sub-divisional Committees and, more particularly, the assessment of Ushr and the collection of Zakat Ushr and *atiyyat*, and the disbursement and utilization of the moneys in the Local Zakat Funds, by the Local Committees in the district ;

(b) for the purposes mentioned in clause (a), make plans for the district, in such form and manner as may be prescribed ;

(c) compile accounts of the Local Zakat Funds, for the district, in such form and manner as may be prescribed ;

(d) arrange, in the prescribed manner, audit of the Local Zakat Funds in the district ; and

(e) tender to the Provincial council advice on any matter specified by it.

(3) The District Committee shall consist of a Chairman, who shall be non-official, the Deputy Commissioner of the district, one non-official member from each tehsil, taluqa or sub-division in the district and one member to be nominated by the District Council of the district from amongst its non-official Muslim members :

Provided that, where the number of tehsils, taluqas or sub-divisions in a district is less than five, the number of members other than the Chairman, the Deputy Commissioner and the member nominated by the District Council, shall be raised to five :

Provided further that, in any district where there is a District Social Welfare Officer appointed by the Government, the District Committee may co-opt him as a member of the Committee, *ex-officio*.

(4) For the purposes of sub-sections (1), (2) and (3) of this section, and of section 17, the Islamabad Capital Territory shall be deemed to be a tehsil in the district of Rawalpindi, and the functions of District Committee under this Ordinance shall be performed in that Territory by the District Committee constituted in the said district.

(5) The Chairman shall be nominated by the Provincial Council and the members shall be nominated by the Provincial Council in consultation with the Chairman :

Provided that the Chairman shall be an adult Muslim who ordinarily resides in the district and the member from a tehsil, taluqa or sub-division shall be an adult Muslim who ordinarily resides in that tehsil, taluqa or sub-division.

(6) The District Committee so constituted shall be duly notified by the Provincial Council concerned.

(7) The Chairman and members of the District Committee, not being an *ex-officio* member, shall hold office for a term of three years and shall be eligible for re-appointment.

(8) The Chairman or a member, not being an *ex-officio* member, may, by writing under his hand addressed to the Provincial Council, resign his office :

Provided that he shall continue to hold office until his resignation is accepted by the Provincial Council.

(9) Any vacancy in the office of Chairman or member, other than an *ex-officio* member, shall be filled by the nomination, in accordance with sub-section (5), of a person qualified to hold the office.

(10) The Chairman or member nominated under sub-section (9) shall hold office for the unexpired term of his predecessor.

17. **Tehsil, Taluqa or sub-divisional Zakat and Ushr Committee.**—(1) There shall be constituted—

(a) a Tehsil or Taluqa Zakat and Ushr Committee in each tehsil or taluqa :

Provided that, if the Provincial Council so directs in respect of any sub-tehsil, a Tehsil Zakat and Ushr Committee may be constituted in the sub-tehsil ; and, where a Committee is constituted in a sub-tehsil, such Committee and such sub-tehsil shall be deemed to be a Tehsil Zakat and Ushr Committee and a tehsil, respectively, for the purposes of this Ordinance ;

(b) a Sub-divisional Zakat and Ushr Committee in each sub-division of the district of Lahore and the districts in the Karachi Division ; and

(c) an Islamabad Zakat and Ushr Committee in the Islamabad Capital Territory.

(2) The Tehsil Committee, Taluqa Committee or Sub-Divisional Committee shall, subject to such guide-lines as may be given by the Central Council, the Provincial Council or the District Committee,—

(a) oversee assessment of Ushr and collection of Zakat, Ushr and *atiyyat*, and the disbursement and utilization of the moneys in the Local Zakat Funds, by the Local Committees in the tehsil, taluqa or sub-division ;

(b) for the purposes mentioned in clause (a), make plans for the tehsil, taluqa or sub-division, as the case may be, in such form and manner as may be prescribed ;

(c) compile accounts of the Local Zakat Funds for the tehsil, taluqa or sub-division, as the case may be, in such form and manner as may be prescribed ; and

(d) tender to the District Committee advice on any matter connected with the collection, disbursement or utilization of Zakat or Ushr.

Explanation.—Reference in this sub-section and in the succeeding provisions of this Ordinance to 'Tehsil Committee' shall be deemed to include a reference to the Islamabad Zakat and Ushr Committee.

(3) The Tehsil Committee, Taluqa Committee or Sub-divisional Committee shall consist of the Assistant Commissioner, six members to be elected, in the prescribed manner, by the Chairmen of the Local Committees of the tehsil, taluqa or sub-division, from amongst themselves and one member to be nominated by the Tehsil or Taluqa Council of the tehsil or taluqa, as the case may be, from amongst its non-official Muslim members :

Provided that, if there are more than two Tehsil Committees or Taluqa Committees within the jurisdiction of an Assistant Commissioner, he shall be a member of only such of the Committees as the Provincial Council may specify and the Provincial Council may nominate the Tehsildar or Mukhtiarkar of the tehsil or taluqa concerned, as the case may be, to be the member of any other of the said Tehsil Committees or Talqua Committees.

(4) The members of the Committee shall elect one of their number to be the Chairman of the Committee ; and, if two or more persons secure an equal number of votes, the result of the election shall be determined by drawing lots.

(5) The Tehsil, Taluqa or Sub-divisional Committee so constituted shall be duly notified by the District Committee concerned.

(6) The Chairman and members of a Tehsil Committee, Taluqa Committee or Sub-divisional Committee, not being an *ex-officio* member, shall hold office for a term of three years and shall be eligible for re-election.

(7) The Chairman or a member, not being an *ex-officio* member, may, by writing under his hand addressed to the Tehsil Committee or, as the case may be, Taluqa Committee or Sub-divisional Committee, resign his office :

Provided that he shall continue to hold office until his resignation is accepted by the Tehsil Committee or, as the case may be, Taluqa Committee or Sub-divisional Committee.

(8) Any vacancy in the office of Chairman or member, other than an *ex-officio* member, shall be filled by the election, in accordance with sub-section (3), or, as the case may be, sub-section (4), of a person qualified to hold the office.

(9) The Chairman or member elected under sub-section (8) shall hold office for the unexpired term of his predecessor.

18. **Local Zakat and Ushr Committee.**—(1) A Local Zakat and Ushr Committee shall be constituted for—

(a) each revenue estate in settled rural area ;

(b) each deh or village in non-settled rural area ; and

(c) each ward in urban area :

Provided that, if, in the opinion of the Provincial Council, the population of a revenue estate, deh or village is too large, or too small, to have one Local Zakat and Ushr Committee, such revenue estate, deh or village may, if too large, be divided into two or more localities, or, if too small, grouped with any other revenue estate, deh or village to form one locality.

Explanation.—In this sub-section,—

(a) 'urban area' means area within the local limits of a Municipal Corporation, Municipal Committee, Cantonment Board or Town Committee ;

(b) 'rural area' means area other than urban area ;

(c) 'settled rural area' means rural area for which revenue settlement record exists ;

(d) 'non-settled rural area' means rural area other than 'settled rural area' ; and

(e) 'ward' means a distinct and campact locality the population of which does not exceed five thousand approximately.

(2) The Local Committee shall, subject to such guide-lines as may be given by the Central Council, the Provincial Council, the District Committee or the Tehsil, Taluqa or Sub-divisional Committee,—

(a) determine Ushr demand compulsorily realizable under this Ordinance and collect Zakat, Ushr and *atiyyat*, and disburse and utilize the moneys in the Local Zakat Fund ;

(b) for the purposes mentioned in caluse (a), make plans for the locality ;

(c) prepare and maintain accounts of the Local Zakat Fund in such form and manner as may be prescribed ; and

(d) tender to the Tehsil, Taluqa or Sub-divisional Committee, as the case may be, advice on any matter connected with the collection, disbursement or utilization of Zakat or Ushr.

(3) The Local Committee shall consist of seven members selected by the residents of the locality in the manner specified in sub-section (4) and one member to be nominated by the Union Council in whose jurisdiction the locality is situated, from amongst its non-official Muslim members, being a member who is a resident of the locality, or if there is no such member, a member who is a resident of a nearby locality.

(4) The District Committee shall constitute a team of two or more persons to organise a public gathering of the adult Muslim residents of a locality and to call upon them to select, in the prescribed manner, seven adult Muslims residing in that locality who enjoy their trust to be the members of the Local Committee :

Provided that a person who is a member of a team constituted for the selection of members of a Local Committee shall not be eligible to be a member of such Local Committee, and a person who is a salaried employee of Government or of a local authority, or of a corporation set up, owned or controlled by Government, shall not be eligible to be a member of a Local Committee.

(5) Any person such as is referred to in the proviso to sub-section (4) who may have been selected or elected as a member or Chairman of a Local Committee under the Zakat and Ushr (Organisation) Ordinance, 1979, shall cease to hold office on the commencement of this Ordinance.

(6) If, at the time of selection, any adult Muslim resident of the locality present in the gathering raises objection with respect to another person so present that such other person—

(a) is not a Muslim ;

(b) is not an adult ;

(c) is not a resident of the locality ;

(d) is an undischarged insolvent ; or

(e) is of unsound mind ;

or, being a person proposed to be selected as a member of the Local Committee, suffers from any of the said disqualifications, or has, during the period of three years preceding the date of selection, been ordered to execute a bond under section 108, 109 or 110 of the Code of Criminal Procedure, 1898 (Act V of 1898), or been convicted for an offence involving moral turpitude, or been declared a *goonda* under the law relating to the control of *goondas*, the team of persons organising the gathering shall make a summary inquiry and give a decision on the objection raised ; and, in case the members of the team are equally divided in their opinion, the member of the team nominated by the District Committee to be its Convenor shall have a second vote.

(7) The members of a Local Committee shall elect one of their members, preferably a person who is literate, to be the Chairman of the Local Committee ; and, if two or more persons secure an equal number of votes, the result of the election shall be determined by drawing lots.

(8) The Local Committee so constituted shall be duly notified by the District Committee concerned.

(9) Any adult Muslim resident of a locality who is aggrieved by the conduct or the result of the proceedings for the selection of the members, or the election of the Chairman, of the Local Committee concerned may prefer an appeal to the District Committee :

Provided that the District Committee shall not grant any injunction or make any interim order, including a stay order, during the period an appeal is pending.

(10) The District Committee to which an appeal under sub-section (9) is preferred shall decide the appeal within such time as may be prescribed ; and the decision of the District Committee shall be final and shall not be called in question before any court or other authority.

(11) The Chairman and members of the Local Committee shall hold office for a term of three years and shall be eligible for re-election or re-selection, as the case may be.

(12) The Chairman or a member may, by writing under his hand addressed to the Local Committee, resign his office :

Provided that he shall continue to hold office until his resignation is accepted by the Local Committee.

(13) Any vacancy in the office of Chairman or member shall be filled by the election or selection, as the case may be, of a person qualified to hold the office, in accordance with the provisions of sub-section (4) or, as the case may be, sub-section (7).

(14) The Chairman, or the member elected or selected, as the case may be, under sub-section (13), shall hold office for the unexpired term of his predecessor.

19. **Vacancy, etc., not to invalidate acts or proceedings.**—(1) Notwithstanding anything contained in this Ordinance,—

(a) a Council or Committee established or constituted thereunder for the first time shall be deemed to be duly established or constituted even if its strength is less than the strength specified in this Ordinance by not more than two ;

(b) the Chairman of a Tehsil, Taluqa, Sub-divisional or Local Committee holding office immediately before the commencement of this Ordinance shall be deemed to be duly elected as such Chairman ; and

(c) the Islamabad Zakat and Ushr Committee and the Local Committees in the Islamabad Capital Territory Constituted under the rules framed by the Provincial Council for the Province of the Punjab shall be deemed to be duly constituted.

(2) No act or proceeding of a Council or Committee established or constituted under this Ordinance shall be invalid by reason only of the existence of a vacancy in, or defect in the constitution of, such Council or Committee.

20. **Person to preside at meetings in the absence of Chairman.**—(1) If the office of Chairman of a Council or Committee established or constituted under this Ordinance is for the time being vacant, or the Chairman is absent from a meeting of the Council or Committee, the meetings thereof or, as the case may be, the meeting from which the Chairman is absent, shall be presided at—

(a) in the case of the Central Council, by the Administrator-General ;

(b) in the case of a Provincial Council, by the Chief Administrator ;

(c) in the case of a District Committee, by the Deputy Commissioner ;

(d) in the case of a Tehsil, Taluqa or Sub-divisional Committee, by the *ex-officio* member, that is, the Assistant Commissioner, the Tehsildar or the Mukhtiarkar, as the case may be ; and

(e) in the case of a Local Committee, by the member elected by the members present.

21. **Power of supersession and removal.**—(1) If, after such inquiry as may be necessary, the Provincial Council is of the opinion that a Committee constituted under this Ordinance—

(a) is unable to discharge or persistently fails in discharging its duties, or

(b) is unable to administer its affairs, or

(c) acts in a manner contrary to public interest, or

(d) otherwise exceeds or abuses its powers,

the Provincial Council may, by a resolution, declare the Committee to be superseded for such period not exceeding one year as may be specified in the resolution :

Provided that the period of supersession may, if the Provincial Council considers it necessary to do so, be extended beyond a period of one year.

(2) When a resolution is passed under sub-section (1) in respect of a Committee,—

(a) the persons holding office as Chairman and members of the Committee to which the resolution relates, shall cease to hold office ;

(b) all functions of the Committee shall, during the period of supersession, be performed by an Administrator, not being an official, appointed by the Provincial Council ; and

(c) before the expiry of the period of supersession, elections shall be held and selection or nominations made in accordance with the provisions of this Ordinance to reconstitute the Committee.

(3) If, after such inquiry as may be necessary, the Provincial Council is of the opinion that the Chairman or a member of a Committee constituted under this Ordinance—

(a) was at the time of his selection, election or nomination—

(i) not a Muslim ;

(ii) not an adult ;

(iii) not a resident of the area within the jurisdiction of the Committee ;

(iv) an undischarged insolvent ; or

(v) not of sound mind ;

(b) has been, during the period of three years preceding the date of his selection, election or nomination,

(i) ordered to execute a bond under section 108, 109 or 110 of the Code of Criminal Procedure, 1898 (Act V of 1898) ; or

(ii) convicted for an offence involving moral turpitude ; or

(iii) declared *goonda* under the law relating to the control of *goondas* ;

(c) has, after his selection, election or nomination, incurred any of the disqualifications referred to in sub-clause (i), (iii), (iv) or (v) of clause (a), or sub-clause (i), (ii) or (iii) of clause (b) ;

(b) has, without reasonable execuse, absented himself from three consecutive meetings of the Committee ;

(e) has been guilty of abuse of power or of misconduct in the discharge of his duties as Chairman or member, or been responsible for any loss or misapplication of any money or property of the Committee: or

(f) has become physically disabled from performing functions as Chairman or member,

the Provincial Council may, by a resolution, remove such Chairman or member from office.

Explanation.—For the purposes of clause (e), 'misconduct' means bribery, corruption, jobbery, favouritism, nepotism, wilful maladministration or wilful diversion of funds, and includes any attempt at, or abetment of, such misconduct.

(4) When the Chairman or member of a Committee is removed from, or otherwise ceases to hold, office, the vacancy in the office of such Chairman or member shall be filled within such time as the Provincial Council may determine, by the election, selection or nomination, as the case may be, in accordance with the provisions of this Ordinance, of a person qualified to hold the office.

(5) The Chairman or member elected, selected or nominated under sub-section (4) shall hold office for the unexpired term of his predecessor.

(6) The Provincial Council may delegate to a District Committee all or any of its powers under the preceding provisions of this section in respect of a Committee other than a District Committee.

(7) The Chairman or a member of a Committee superseded under sub-section (1), or a Chairman or member removed from office under sub-section (3), may, within such time, and in such form and manner, as may be prescribed, apply to the Provincial Council for a review of its decision ; and the decision of the Provincial Council in such review, given after giving to the applicant an opportunity of being heard, shall be final and shall not be called in question before any court or other authority.

Explanation.—In this sub-section, reference to 'Provincial Council' shall, where the powers of the Provincial Council are exercised by a District Committee in pursuance of sub-section (6), be construed as a reference to District Committee.

22. **Officers and staff.**—The administrative organisation of the Administrator-General shall be a Division or a part of a Division of the Federal Government and that of a Chief Administrator, a Department or a part of a Department of the Provincial Government and, except where otherwise provided in this Ordinance, to enable the Committees constituted under this Ordinance to perform their functions, such officers and staff may be appointed, on such terms and conditions, and by such authorities, as may be prescribed.

23. **Certain persons to be public servants.**—Every person engaged in, or employed for, the administration of this Ordinance shall be deemed to be a public servant within the meaning of section 21 of the Pakistan Penal Code (Act XIV of 1860).

CHAPTER VI

MISCELLANEOUS

24. **Exemption.**—The Federal Government may, in consultation with the Council of Islamic Ideology, exempt, by notification in the official Gazette, any specified class of cases or persons from payment of compulsory levy of Zakat or Ushr.

25. **Certain tax concessions.**—(1) Notwithstanding anything contained in any other law for the time being in force,—

(a) in determining the tax liability of an assessee for an assessment year,—

(i) under the Income-tax Ordinance, 1979 (XXXI of 1979), his taxable income shall be reduced by the amount paid by him to a Zakat Fund, during the previous year relevant to that assessment year ; and

(ii) under the Wealth-tax Act, 1963 (XV of 1963), his assets in respect of which Zakat or contribution in lieu thereof, has been deducted at source during the year relevant to that assessment year shall be excluded from his taxable wealth ; and

(b) land-revenue and development cess shall not be levied on land on the produce of which Ushr or contribution in lieu thereof, has been charged on compulsory basis.

(2) Nothing in the preceding sub-section shall be deemed to affect the liability to pay income-tax, wealth-tax, land-revenue or development cess in respect of any period preceding the enforcement of the relevant provisions of this Ordinance.

26. **Power to make rules.**—The Central Council may, by notification in the official Gazette, make rules for carrying out the purposes of this Ordinance :

Provided that, if the Central Council so directs, the Provincial Council may, with the approval of the Central Council, make rules in respect of administrative matters.

27. **Power to call for information and issue directions.**—The Central Council, the Administrator-General, a Provincial Council, a Chief Administrator, a District Committee, a Tehsil Committee, a Taluqa Committee, a Sub-divisional Committee, or a Local Committee, may, within its or his jurisdiction, call for such information or record from, and issue such directions to, the concerned persons or agencies as may be necessary for the performance of its or his functions under this Ordinance.

28. **Indemnity and bar of jurisdiction.**—(1) No suit, prosecution or other legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Ordinance or any rule.

(2) No court shall call in question, or permit to be called in question, anything done or any action taken under this Ordinance or any rule.

(3) No court shall grant any injunction or make any order, nor shall any court entertain any proceedings, in relation to anything done or intended to be done or any action taken or intended to be taken under this Ordinance or any rule.

29. **Removal of difficulties.**—The Federal Government may make such provisions as may be necessary to remove any difficulty in carrying out the purposes of this Ordinance.

30. **Repeal.**—The Zakat and Ushr (Organisation) Ordinance, 1979 (XXIX of 1979), is hereby repealed.

FIRST SCHEDULE

(*See* section 2 and 3)

ASSETS SUBJECT TO COMPULSORY LEVY OF ZAKAT THROUGH DEDUCTION-AT-SOURCE FOR CREDIT TO THE CENTRAL ZAKAT FUND

S. No.	Assets	The Valuation Date	Rate and basis for computing the amount to be deducted as Zakat	The Deducation Date	The Deducting Agency
1	2	3	4	5	6
1.	Savings Bank Accounts and Similar accounts by whatever name described (excluding foreign currency accounts)—with the banks operating in Pakistan post offices, National Savings Centres and financial institutions keeping such Accounts.	As notified by the Administrator-General for the Zakat year.	2.5% of the amount standing to the credit of an account at the commencement of the day on the Valuation Date. (In case the amount standing to the credit of an account is Rs. 1000 or less, no deduction will be made).	As notified by the Administrator-General for the Zakat year.	The bank, Office, Centre, or institution, as the case may be, keeping the account.
2.	Notice Deposit Receipt and Accounts and Fixed Deposit Receipts with terms of maturity of nine months or less, and similar receipts and accounts by whatever name described (excluding foreign currency receipts and accounts)—with the banks operating in Pakistan, post offices, National Savings Centres and financial institutions issuing such receipts and keeping such accounts.	As notified by the Administrator-General for the Zakat year.	2.5% of the face value of a receipt or the amount standing to the credit of an account at the commencement of the day on the Valuation Date, in each Zakat year.	The date on which the first return is paid or the date of encashment/withdrawal, whichever be earlier, following the Valuation Date. In case the amount of first return is less than the amount of Zakat due, the entire amount of the return will be appropriated towards Zakat and the unrealised balance shall be deducted from the subsequent returns or at the time of encashment from the encashment value, as the case may be.	The bank, office, Centre or institution, as the case may be, issuing the receipt or keeping the account, and responsible for paying the return or the amount encashed/with drawn.

3. Fixed Deposit Receipts (other than those mentioned in serial number 2) and Accounts and similar receipts and accounts (excluding foreign currency receipts and accounts) and certificates (*e.g.* Khas Deposit Certificates), by whatever name described, issued by the banks operating in Pakistan, post offices, National Savings Centres and financial institutions,—on which return is receivable by the holder preiodically or is received earlier than maturity.	The date on which the first return becomes due, or the date of encashment redemption/withdrawal, whichever be earlier in the Zakat year.	2.5% of the face value of a receipt or a certificate, or the amount standing to the credit of an account, as the case may be, as at the commencement of the day on the Valuation Date, in each Zakat year.	The date on which the first return is paid, or the date of encashment/redemption/withdrawal, whichever be earlier in the Zakat year.	The bank, office, Centre or institution, as the case may be, issuing the receipt or certificate or keeping the account, and responsible for paying the return, or encashment/redemption/withdrawal.
4. Savings/deposit certificates *e.g.* Defence Savings Certificates, National Deposit Certificates), receipts and accounts by whatever name described, issued or kept by the banks operating in Pakistan, post offices, National Savings Centres, financial institutions, statutory corporations and companies.—on which return is receivable or is received by the holder, only on maturity or encashment.	The date of maturity or of encashment/withdrawal, which ever ix earlier.	2.5% of the payable value of certificates or receipts or the amount standing to the credit of an account, on the date of maturity or encashment/withdrawal, as the case may be.	The date on which the value on mat urity is paid, or of encashment/withdrawal, whichever be earlier in the Zakat year.	The bank, office, Centre, institution, corporation or company, as the case may be, responsible for paying the return or the amount withdrawn, or redeeming/encashing the certificates or receipts.
5. Units of the National Investment (Unit) Trust.	The date on which the first return becomes due, or the date of surrender, whichever be earlier in the Zakat year.	2.5% of the applicable repurchase value of the Units as on the Valuation Date in each Zakat year.	The date on which the first return or the surrender value is paid, whichever be earlier in the Zakat year.	The Trustee of the National Investment (Unit) Trust or its authorised agent paying the return on, or the surrender/repurchase value of, the Units.
6. I.C.P. Mutual Fund Certificates.	The date on which the first return becomes due in the Zakat year.	2.5% of the face value, or the market value based on the closing rate at the Karachi Stock Exchange, whichever be lower as on the Valuation Date in each Zakat year.	The date on which the first return is paid in the Zakat year.	Investment Corporation of Pakistan.

1	2	3	4	5	6
7.	Government securities (other than prize bonds and certificates mentioned at serial number 3 and 4) on which return is receivable by the holder periodically.	The date on which the first return becomes due, or the date of encashment redemption, whichever be earlier in the Zakat year.	2.5% of the face value of the Government securities as on the Valuation Date in each Zakat year.	The date on which the first return is paid or the date of encashment/redemption, whichever be earlier in the Zakat year.	The bank, office or institution as the case may be, responsible for paying the return or encashing/redeeming the security.
8.	Securities including shares and debentures of statutory corporations or companies (excluding those held in the name of a statutory corporation or a company and those mentioned at serial number 5, 6 and 7), on which return is payable periodically or otherwise, and is paid.	The date on which the first return becomes due, or the date of encashment redemption, whichever be earlier in the Zakat year.	If listed on the stock exchange, 2.5% of the paid-up value, or the market value based on the closing rate at the Karachi Stock Exchange, whichever be lower as on the Valuation Date, in each Zakat year. If not listed on the stock exchange 2.5 % of the paid-up value on the Valuation Date, in each Zakat year.	The date on which the first return is paid, or the date of encashment/redemption whichever be earlier in the Zahat year.	The corporation, company or institution, as the case may be, responsible for paying the return or encashing/redeeming the security.
9.	Annuities	The date of accrual of annuity benefit or the date of surrender, whichever be earlier in the Zakat year.	2.5% of the amount of annuity benefit in each Zakat year or 2.5% of the surrender value, as the case may be.	The date of payment of the annuity benefit, or of the surrender value, whichever be earlier in the Zakat year.	The insurer.
10.	Life insurance policies.	The date of maturity or of accrual of survival benefit or surrender.	2.5% of the value on maturity or of survival benefit or of surrender value, as the case may be.	The date of payment of value on maturity or of survival benefit or of surrender value.	The insurer.

11.	Provident Funds	The date of final settlement and the date of drawal of non-refundable advance, as the case may be.	In case of final settlement 2.5% of the amount (excluding the employer's contribution and the return accrued on that contribution), standing to the credit of the Provident Fund subscriber, as on the date of final settlement. In case of drawal of non-refundable advance, 2.5% of the amount drawn as non-refundable advance.	Same as the Valuation Date given in column 3 for this item.	The authority, office or institution maintaining the Fund account and making payment of non-refundable advance, or balance at the time of final settlement.

NOTE :— 1. Deduction at source exceeding two and one-half per cent of the value of an asset specified in this Schedule, shall not be made in respect of that asset within the same Zakat year.

2. If the amount to be deducted at source as Zakat, in a particular case, is less than a rupee, it shall not be charged, and, if it is more than a rupee but has a fraction of a rupee, fifty paisas and more shall be treated as the next higher rupee and less than fifty paisas shall not be charged.

3. The Valuation Date and the Deduction Date for serial number 1 of this Schedule will be notifid by the Administrator-General simultaneously and the Deduction Date shall be deemed to be a public holiday, for banks only, within the meaning of the Negotiable Instruments Act, 1881 (XX VI of 1881). Banks shall, however, remain open for their employees.

SECOND SCHEDULE

(*See* sections 2,3 (5) and 5)

ITEMS NOT SUBJECT TO COMPULSORY LEVY OF ZAKAT BUT ON WHICH ZAKAT IS PAYABLE BY EVERY *SAHIB-I-NISAB* ACCORDING TO THE RELEVANT *NISAB*, ON SELF-ASSESSMENT BASIS, EITHER TO A ZAKAT FUND OR TO ANY INDIVIDUAL OR INSTITUTION, ELIGIBLE, UNDER THE SHARIAH, TO RECEIVE ZAKAT

S. No.	Items	Rate and Basis for Self-Assessment	The Valuation Date
1	2	3	4
1.	Gold, silver, precious metals and stones, and manufactures thereof.	2.5% of the market value, as on the Valuation Date.	The date as may be determined by the *Sahib-e-nisab*.
2.	Cash	2.5% of the amount, as on the Valuation Date.	
3.	Prize bonds	2.5% of the face value, as on the Valuation Date.	
4.	Current Accounts, foreign currency accounts, non-residential rupee accounts and othr accounts, certificates, receipts, Units of National Investment (Unit) Trust, ICP-Mutual Fund Certificates, Government securities, annuities, life insurance policies, and Provident Fund balances, to the extent not subject to compulsory levy of Zakat under the First Schedule.	2.5% of the value of the asset, as on the Valuation Date.	
5.	Loans receivable, excepting loans receivable by banks, other financial institutions, statutory corporations and Companies.	2.5% of the amount of loan receivable, as on the Valuation Date.	
6.	Securities including shares and debentures, to the extent not subject to compulsory levy of Zakat under the First Schedule.	If listed on the stock exchange, 2.5% of the market-value (*i.e.* the closing rate at the Karachi Stock Exchange), as on the Valuation Date. If not listed on the stock exchange, 2.5% of the paid-up value, as on the Valuation Date.	

7. Stock-in-trade of :—		
(*a*) Commercial undertakings (including dealers in real estate).	(a) 2.5% of the book value, or, at the option of the *shaib-e-nisab*, the market value, as on the Valuation Date.	The date of annual closing of accounts.
(*b*) Industrial undertakings	(*b*) 2.5% of the book value, or, at the option of the *sahib-e-nisab*, the market value of raw materials and finished goods, as on the Valuation Date.	
8. Mineral production	5% of the market value of the mineral excavated, as on the Valuation Date.	The date of sale.
9. Agricultural (including horticultural and forest) produce :		
(*a*) Tenant's share	(*a*) (*i*) 10% of the produce, as on the Valuation Date, in the barani area ; and (*ii*) 5% of the produce, as on the Valuation Date, in the non-barani area.	The date or dates may be prescribed, or as may be notified by the Administrator-General of the Chief Administrator.
(*b*) Other than the tenant's share. .	(*b*) 5% over and above the compulsory 5%, in the barani area, as on the Valuation Date.	
10. Animals (fed free in pastures) :		
(*a*) Sheep or goats	(*a*) (*i*) For owners of one to 39 heads : nil ; (*ii*) For owners of 40 to 120 heads : one sheep/goat ; (*iii*) For owners of 121 to 200 heads : two sheep/goats ; (*iv*) For owners of 201 to 400 heads : three sheep/goats ; and (*v*) For owners of every complete additional hundred heads : one sheep/goat, as on the Valuation Date.	The date or dates as may be prescribed or as may be notified by the Administrator-General or the Chief Administrator.
(*b*) Bovine animals	(*b*) (*i*) For owners of one to 29 heads : nil ; (*ii*) For owners of 30 to 39 heads : one-year old calf ; (*iii*) For owners of 40 to 59 heads : two-year old calf ; (*iv*) For owners of 60 heads and every additional 10 heads : one-year old calf for each 30 heads and two-years old calf for each 40 heads,— as on the Valuation Date.	
(*c*) Camels	(*c*) (*i*) For owners of one to 4 heads : nil ; (*ii*) For owners of 5 to 25 heads : one ; (*iii*) For owners of 26 to 35 heads : one ; she camel between one year and two-year old ; and (*iv*) For owners of 36 to 45 heads : one she-camel between two and three years old ; and so on,—as on the Valuation Date.	

1	2	3	4
11.	Fish and other catch/produce of the sea, except catches by indigenous techniques.	2.5% of the value as on the Valuation Date.	The date of sale.
12.	Wealth and financial assets other than those listed in Schedules, on which Zakat is payable according to Shariah.	As per Shariah.	The date as may be determined by the *sahib-e-nisab.*

GENERAL,
(M. ZIA-UL-HAQ),
President.

K.M.A. SAMDANI,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, SUNDAY, JUNE 22, 1980

PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN

FINANCE DIVISION

NOTIFICATION

Islamabad, the 22nd June, 1980

S. R. O. 646 (I)/80.—In exercise of the powers conferred by section 29 of the Zakat and Ushr Ordinance, 1980 (XVIII of 1980), the Federal Government is pleased to direct that the said Ordinance shall have effect as if—

(a) in the First Schedule,—

(i) against serial No. 4 in the first column, in column 2, for the words "receivable or" the words "receivable and" were substituted ; and

(ii) against serial Nos. 5, 6, 7 and 8 in the first column, in column 3, for the words "becomes due" the words "is paid" were substituted ; and

(b) in the Second Schedule, against serial No. 4 in the first column, for the entries in the second column the following were substituted, namely :—

"Current Accounts and foreign currency accounts and, to the extent not subject to compulsory levy of Zakat under the First Schedule, other accounts, certificates, receipts, Units of National Investment (Unit) Trust, ICP-Mutual Fund Certificates, Government securities ; annuities, life insurance policies and Provident Funds."

[No. 416/A-18.]

H. U. BEG,
Secretary.

[2250/Ex. Gaz.]

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI
Price : Ps. 9

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, SATURDAY, JUNE 21, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 21st June, 1980

No. F. 17 (2)/80-Pub.—The following Order made the President is hereby published for general information :—

THE CONSTITUTION (SECOND AMENDMENT) ORDER, 1980

PRESIDENT'S ORDER No. 4 OF 1980

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977) and in exercise of all powers enabling him in that, behalf, the President is pleased to make the following Order :—

1. **Short title and commencement.**—(1) This Order may be called the Constitution (Second Amendment) Order, 1980.

(2) It shall come into force at once.

2. **Amendment of Article 203C of the Constitution.**—In the Constitution, in Article 203C,—

(a) in clause (2), after the word "five", the word "Muslim" shall be inserted ;

(b) in clause (4), in the proviso, after the word "and", the commas and words ", except where the Judge is himself the Chief Justice," shall be inserted ; and

Price : Ps. 25

[2240 Ex. Gaz.]

(c) after clause (4), amended as aforesaid, the following new clause shall be inserted, namely :—

"(4A) The Chairman, if he is not a Judge of the Supreme Court, and a member who is not a Judge of a High Court, may, by writing under his hand addressed to the President, resign his office.".

3. **Amendment of Article 203D of the Constitution.**—In the Constitution, in Article 203D, clause (4) shall be omitted.

4. **Insertion of new Article 203DD in the Constitution.**—In the Constitution, after Article 203D, amended as aforesaid, the following new Article shall be inserted, namely :—

"203DD. *Further jurisdiction of the Court.*—The Court shall have such other jurisdiction as may be conferred on it by or under any law.".

5. **Amendment of Article 203E of the Constitution.**—In the Constitution, in Article 203E, in clause (8), for the words "this Article" the word, figure and letter "Article 203D" shall be substituted.

6. **Amendment of Article 203J of the Constitution.**—In the Constitution, in Article 203J, in clause (2),—

(a) in paragraph (a), the word "and" at the end shall be omitted ;

(b) in paragraph (b), for the full stop at the end a semicolon shall be substituted ; and

(c) after paragraph (b), amended as aforesaid, the following new paragraphs shall be added, namely :—

"(c) the powers and functions of the Court being exercised or performed by Benches consisting of one or more members constituted by the Chairman ;

(d) the decision of the Court being expressed in terms of the opinion of the majority of its members or, as the case may be, of the members constituting a Bench ; and

(e) the decision of cases in which the members constituting a Bench are equally divided in their opinion.".

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

No. F. 17 (2)|80-Pub.—The following Order made by the President is hereby published for general information :—

The Prohibition (Enforcement of *Hadd*) (Amendment) Order, 1980.

PRESIDENT'S ORDER No. 5 OF 1980

WHEREAS it is expedient to amend the Prohibition (Enforcement of ***Hadd***) Order, 1979 (P.O. No. 4 of 1979), for the purposes hereinafter appearing ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President and Chief Martial Law Administrator is pleased to make the following Order :—

1. **Short title and commencement.**—(1) This Order may be called the Prohibition (Enforcement of *Hadd)* (Amendment) Order, 1980.

(2) It shall come into force at once.

2. **Amendment of Article 27, P. O. No. 4 of 1979.**—In the Prohibition (Enforcement of *Hadd)* Order, 1979 (P. O. No. 4 of 1979), in Article 27, in clause (1),—

(a) in the proviso, for the full stop at the end a colon shall be substituted ; and

(b) after the proviso, amended as aforesaid, the following further provisos shall be added, namely :—

"Provided further that an offence punishable under Article 8 shall be triable by a Court of Session and not by a Magistrate authorised under section 30 of the said Code and an appeal from an order under that Article shall lie to the Federal Shariat Court :

Provided further that a trial by a Court of Session under this Order shall ordinarily be held at the headquarters of the Tehsil in which the offence is alleged to have been committed.".

GENERAL,
M. ZIA-UL-HAQ,
President and CMLA.

K. M. A. SAMDANI,
Secretary.

No. F. 17 (1)|80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. XIX OF 1980

AN

ORDINANCE

to amend the Offences Against Property (Enforcement of Hudood) Ordinance, 1979

WHEREAS it is expedient to amend the Offences Against Property (Enforcement of *Hudood*) Ordinance, 1979 (VI of 1979), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Offences Against Property (Enforcement of *Hudood)* (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of section 9, Ordinance VI of 1979.**—In the Offences Against Property (Enforcement of *Hudood)* Ordinance, 1979 (VI of 1979), hereinafter referred to as the said Ordinance, in section 9, in sub-section (5), for the words "High Court" the words "Appellate Court" shall be substituted.

3. **Amendment of section 24, Ordinance VI of 1979.**—In the said Ordinance, in section 24, in sub-section (1),—

(a) in the proviso, for the full stop at the end a colon shall be substituted ; and

(b) after the proviso, amended as aforesaid, the following further provisos shall be added, namely :—

"Provided further that an offence punishable under section 9 or section 17 shall be triable by a Court of Session and not by a Magistrate authorised under section 30 of the said Code and an appeal from an order under either of the said sections shall lie to the Federal Shariat Court :

Provided further that a trial by a Court of Session under this Ordinance shall ordinarily be held at the headquarters of the Tehsil in which the offence is alleged to have been committed.".

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

No. F. 17 (1)|80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. XX OF 1980

AN

ORDINANCE

to amend the Offence of Zina (Enforcement of Hudood) *Ordinance, 1979*

WHEREAS it is expedient to amend the Offence of Zina (Enforcement of *Hudood)* Ordinance, 1979 (VII of 1979), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Offence of Zina (Enforcement of *Hudood)* (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of section 20, Ordinance VII of 1979.**—In the Offence of Zina (Enforcement of *Hudood)* Ordinance, 1979 (VII of 1979), in section 20, in sub-section (1),—

(a) in the proviso, for the full stop at the end a colon shall be substituted ; and

(b) after the proviso, amended as aforesaid, the following further provisos shall be added, namely :—

"Provided further that an offence punishable under this Ordinance shall be triable by a Court of Session and not by a Magistrate authorised under section 30 of the said Code and an appeal from an order of the Court of Session shall lie to the Federal Shariat Court :

Provided further that a trial by a Court of Session under this Ordinance shall ordinarily be held at the headquarters of the Tehsil in which the offence is alleged to have been committed.".

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. XXI OF 1980

AN

ORDINANCE

to amend the Offence of Qazf (Enforcement of Hadd*) Ordinance, 1979*

WHEREAS it is expedient to amend the Offence of Qazf (Enforcement of *Hadd*) Ordinance, 1979 (VIII of 1979), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Offence of Qazf (Enforcement of *Hadd*) (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of section 17, Ordinance VIII of 1979.**—In the Offence of Qazf (Enforcement of *Hadd)* Ordinance, 1979 (VIII of 1979), in section 17, in sub-section (1),—

(a) in the proviso, for the full stop at the end a colon shall be substituted ; and

(b) after the proviso, amended as aforesaid, the following further provisos shall be added, namely :—

"Provided further that an offence punishable under section 7 of sub-section (4) of section 14, shall be triable by, and proceedings under sub-sections (1) and (2) of the latter section shall be held before, a Court of Session and not by or before a Magistrate authorised under section 30 of the said Code and an appeal from an order of the Court of Session shall lie to the Federal Shariat Court :

Provided further that a trial by, or proceeding before, the Court of Session under this Ordinance shall ordinarily be held at the headquarters of the Tehsil in which the offence is alleged to have been committed or, as the case may be, the husband who has made the accusation ordinarily resides.".

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033
L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, SUNDAY, JUNE 22, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 22nd June, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. XXII OF 1980

AN

ORDINANCE

to provide for the transfer of certain managed establishments relating to maritime shipping.

WHEREAS it is expedient to provide for the transfer of certain managed establishments relating to maritime shipping and matters connected therewith or ancilliary thereto ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Pakistan Maritime Shipping (Transfer of Managed Establishments) Ordinance, 1980.

(2) It extends to the whole of Pakistan.

Price : Ps. 25

[2248 Ex. Gaz.]

(3) It shall come into force at once.

2. **Interpretation.**—Words and expressions used in this Ordinance shall, unless there is anything repugnant in the subject or context, have the same meaning as in the Pakistan Maritime Shipping (Regulation and Control) Act, 1974 (XVIII of 1974), hereinafter referred to as the said Act.

3. **Ordinance to override other laws.**—This Ordinance shall have effect notwithstanding anything contained in the said Act or any other law for the time being in force or in any agreement, contract, memorandum or articles.

4. **Transfer of shares and proprietary interests.**—(1) The Federal Government may, if it considers necessary in the national interest so to do, through a public notice offer to transfer the shares or proprietary interests in respect of a managed establishment acquired by it under section 5 of the said Act, to the persons specified, and on the terms set out, in the Schedule:

Provided that, in the case of a managed establishment of which persons who are not citizens of Pakistan are also shareholders, the Federal Government may transfer the shares of such establishments to its shareholders in accordance with the terms of an agreement reached between the Federal Government and the previous management of such establishment.

(2) If the offer made under sub-section (1) is not accepted by any person within a period of twenty-one days the Federal Government may retain the shares or proprietary interests offered to such person or dispose of them in any manner it may deem fit and such person shall have no right whatsoever in respect of such shares or proprietary interests.

(3) Upon the acceptance of the offer to transfer proprietary interests in the case of a managed establishment which is not a company, the Federal Government shall transfer the proprietary interests to the company or other person from whom the proprietary interests were acquired under section 5 of the said Act.

(4) Upon the acceptance of the offer to transfer shares in a managed establishment which is a company or an establishment owned by a company, the Federal Government shall transfer the shares acquired by it under section 5 of the said Act in the names of the persons who have accepted the offer and the said transfer shall be recorded in the register of members of the company.

5. **Election of Board of Directors.**—Within sixty days of the issue of the public notice under sub-section (1) of section 4 in respect of a managed establishment which is a company or, in the case of a managed establishment referred to in the proviso to that sub-section, of the transfer of shares, an extraordinary general meeting of the company shall be held for the purpose of electing the Board of Directors of the company in accordance with the Companies (Managing Agency and Election of Directors) Order, 1972 (P. O. No. 2 of 1972).

6. **Transfer of Management.**—(1) Upon the election of the Board of Directors under section 5 in the case of a managed establishment which is a company, and upon the transfer of proprietary interests under sub-section (3) of section 4 in the case of a managed establishment which is not a company, the Federal Government shall cancel the orders made by it under sub-section (1) of section 6 and sub-section (3) or sub-section (4) of section 13 of the said Act in respect of the managed establishment.

(2) Upon the issue of an order under sub-section (1) in respect of a managed establishment, the administration of the affairs of the establishment shall, subject to the rules made under this Ordinance, stand transferred—

(a) to the Board of Directors, in the case of an establishment which is a company ; ...

(b) to the company, in the case of an establishment owned by a company ; and

(c) to the person or body in whom the management of the establishment vested immediately before the appointment of a Managing Director in respect thereof, in the case of any other establishment.

(3) Where the Federal Government cancels, in pursuance of sub-section (1), an order made by it under sub-section (3) or sub-section (4) of section 13 of the said Act in respect of a managed establishment which is a company, the Federal Government may, by order, make such provision for the adjustment or reduction of the share capital of the corporation to which the order under the said sub-section (3) or sub-section (4) of section 13 relates as it may deem fit.

7. **Audit.**—(1) The Federal Government may at any time appoint one or more firms of auditors for carrying out a special audit of any establishment with such terms of reference as the Federal Government may determine.

(2) The remuneration to be paid to the auditors appointed under sub-section (1) shall be paid by the establishment.

(3) If, after a firm of auditors has been appointed under sub-section (1) in respect of a managed establishment, an order is issued under sub-section (1) of section 6 in respect of that managed establishment and the audit of the said managed establishment is still in progress, the firm of auditors shall continue the work of audit until it is complete and the report submitted by the firm has been accepted by the Federal Government.

(4) The audited accounts prepared in pursuance of sub-section (1) and accepted by the Federal Government shall not be challenged by the establishment or the shareholders or any other person and shall be accepted by them.

8. **No claim of compensation.**—No establishment, and no shareholder of an establishment, shall make any claim of any sort nor a claim for compensation of any nature whatsoever against the Federal Government or a corporation set up by the Federal Government or against any officer of the Federal Government or of such Corporation, after an order under sub-section (1) of section 6 has been issued in respect of that establishment.

9. **Employees to continue in service.**—All persons employed in, by or for the purpose of business of an establishment in respect of which an order under sub-section (1) of section 6 is issued shall continue in such employment on the same terms and conditions as were applicable to them immediately before the issue of such order.

10. **Contracts and agreement to continue.**—All contracts and agreements made by an establishment in respect of which an order is issued under sub-section (1) of section 6 which may be subsisting immediately before the issue of such order shall continue to be of full force and effect against or in favour of the establishment and may be enforced or acted upon accordingly.

11. **Removal of difficulties.**—If any difficulty arises in giving effect to any of the provisions of this Ordinance, the Federal Government may make such order, not inconsistant with the provisions of this Ordinance, as may appear to it to be necessary for the purpose of removing the difficulty.

12. **Bar of jurisdiction.**—(1) No court shall call in question or permit to be called in question any provision of this Ordinance or of any rule or order made or anything done or any action taken thereunder.

(2) No court shall grant any injunction, or make any order, nor shall any court entertain any proceedings, in relation to anything in good faith done or intended to be done under this Ordinance.

13. **Penalties.**—(1) Whoever obstructs or resists or hinders any person in the discharge of his duties under this Ordinance shall be punishable with rigorous imprisonment for a term which may extend to three years, or with fine, or with both.

(2) No court shall take cognizance of an offence punishable under sub-section (1) except upon a complaint in writing made by, or under the authority of, the Federal Government.

14. **Power to make rules.**—The Federal Government may make rules for carrying out the purposes of this Ordinance.

THE SCHEDULE

[*See* section 4 (1)]

1. **Definitions.**—In this Schedule,—

(1) "rule" means rule in the Pakistan Maritime Shipping (Acquisition and Compensation) Rules, 1974;

(2) "financial institution" means a bank, a financing corporation, an insurance company or an investment institution; and

(3) "Act" means the Pakistan Maritime Shipping (Regulation and Control) Act, 1974 (XVIII of 1974).

2. **Persons to whom offer to be made.**—(1) Where the shares were acquired under section 5 of the Act from persons who also lodged them in pursuance of sub-rule (1) of rule 6, the shares shall be offered to such persons.

(2) Where the shares were acquired under section 5 of the Act from persons other than the persons who lodged them in pursuance of the sub-rule (3) of rule 6, the shares shall be offered to the persons who lodged them.

(3) Where the shares were acquired from persons under section 5 of the Act and the shares were lodged, in pursuance of the provisions of sub-rule (3) of rule 6, by a financial institution which, at the time the order of acquisition was made under the said section, was holding the shares in safe custody or as security against loans or advances, the offer shall be made to the financial institution and, for the purpose of acceptance of the offer, shall be deemed to be an offer made to the persons from whom the shares were acquired under the said section:

Provided that the acceptance of the offer by the persons shall be considered valid only if such acceptance is accompanied by a valid authorization in writing from the financial institution, in which case the share certificates shall be handed over to the financial institution together with the valid transfer deeds and the financial institution shall hold a lien on the shares till such time as the lien is relinquished by the financial institution.

(4) Where the proprietary interests of a managed establishment owned by a company were acquired under section 5 of the Act, the offer shall be made to the company which owned the establishment immediately before such acquisition.

(5) The offer of shares or proprietary interests to a person shall also be deemed to be an offer to the successor in interest, authorised representative, executor, administrator or heirs of such person.

3. **Terms of transfer.**—(1) In case of shares or proprietary interests of a managed establishment which has incurred a net loss from the time a Managing Director was appointed under sub-section (1) of section 6 of the Act, the shares offered to be transferred shall be offered on the following terms, namely :—

(a) where compensation has been paid under section 14 of the Act, upon receipt of an amount in cash or in the form of Government Bonds, or partly in cash and partly in such Bonds, equivalent in value to the compensation paid, in the manner to be determined by the Federal Government, and

(b) where compensation was due and has not been paid, on acceptance of the offer in the following manner, namely :—

(i) where Certificates of Entitlement to Compensation have been issued but the same have not been converted into Government Bonds, upon the surrender of such Certificates in favour of the Federal Government ; and

(ii) where Certificates of Entitlement to Compensation have not been issued, upon the surrender of the right to such Certificates in favour of the Federal Government :

Provided that interest shall be payable by the Federal Government, in the manner to be determined by it, on the amount of compensation which was due but was not paid, at the same rate and for the same period as would have been payable had Government Bonds been issued :

Provided further that interest shall be payable up to the date on which an order under sub-section (1) of section 4 is issued in respect of the establishment.

(2) In case of shares or proprietary interests of a managed establishment other than those covered by sub-paragraph (1), the shares or proprietary interests offered to be transferred shall be offered on the following terms, namely :—

(a) in the case of shares not quoted on any stock exchange, at the Break Up value ;

(b) in the case of shares quoted on any of the stock exchanges, at the Market Value or the Break Up Value, whichever is higher ; and

(c) in the case of proprietary interests, at the New Worth Value.

Explanation.—(i) "Break Up Value" shall have the same meaning as in the Act ;

(ii) "Market Value" shall mean the average value of the shares of a company as quoted on the Karachi Stock Exchange on closing on six days prior to the date of the issuance of the public notice under sub-section (1) of section 4 ; and

(iii) "Net Worth Value" shall have the same meaning as in the Act.

(3) Where, in the case of a managed establishment referred to in sub-paragraph (2), compensation has not been paid in pursuance of the provisions of section 14 of the Act, compensation, if any, shall be payable in accordance with that section.

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

No. F. 17 (1)|80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. XXIII OF 1980

AN

ORDINANCE

to amend the Legal Tender (Inscribed Notes) Ordinance, 1977

WHEREAS it is expedient to amend the Legal Tender (Inscribed Notes) Ordinance, 1977 (XXII of 1977), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Legal Tender (Inscribed Notes) (Amendment) Ordinance, 1980.

(2) It shall come into force at once and shall be deemed to have taken effect on the twenty-third day of May, 1977.

2. **Amendment of section 2, Ordinance XXII of 1977.**—In the Legal Tender (Inscribed Notes) Ordinance, 1977 (XXII of 1977), in section 2, after the brackets, figures and word "(XXXIII of 1956)" at the end, the comma and words ", and shall include a Government of Pakistan one-rupee note" shall be added.

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. XXIV OF 1980

AN

ORDINANCE

further to amend the Pakistan International Airlines Corporation Act, 1956

WHEREAS it is expedient further to amend the Pakistan International Airlines Corporation Act, 1956 (XIX of 1956), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Pakistan International Airlines Corporation (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of section 10, Act XIX of 1956.**—In the Pakistan International Airlines Corporation Act, 1956 (XIX of 1956), in section 10, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

"Provided that, if the Federal Government so directs, the Corporation shall appoint an officer, adviser or employee having such qualifications, on such terms and conditions and for performance of such functions as the Federal Government may specify.".

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1933
L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, THURSDAY, JUNE 26, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 26th June, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President on the 26th June, 1980, is hereby published for general information :—

ORDINANCE No. XXV OF 1980

AN

ORDINANCE

to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1980, *and to amend certain laws.*

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1980, and to amend certain laws for the purposes hereinafter appearing ;

AND WHEREAS the President, is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the laws (Continuance in Force) Order, 1977 (CMLA Order

Price : Rs. 4.00

[2268 Ex. Gaz.]

No. 1 of 1977) and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance, namely :—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called Finance Ordinance, 1980.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Amendment of Act I of 1944.**—In the Central Excises and Salt Act, 1944 (I of 1944), the First Schedule shall be amended in the manner specified in the First Schedule to this Ordinance.

3. **Amendment of Act III of 1951.**—The following amendments shall be made in the Sales Tax Act, 1951 (III of 1951), namely :—

(1) in section 2,—

(a) in clause (2), for the words, comma and figure "Income-tax Act, 1922" the words, comma and figure "Income Tax Ordinance, 1979" shall be substituted ;

(b) for clause (5) the following shall be substituted, namely :—

"(5) "duty paid value" means the value of the goods as determined under section 25 of the Customs Act, 1969 (IV of 1969), and in addition the amount of customs duties levied thereon and in the case of any goods chargeable with duty on a basis other than the value thereof, the value as it would be determined under the said section 25 if the goods were in fact subject to *ad valorem* duty and in addition the amount of customs-duties levied thereon as aforesaid ;" ; and

(c) in clause (18A), for the words, comma and figures "Income-tax Act, 1922" the words, comma, brackets, figures and letters "Income Tax Ordinance, 1979 (XXXI of 1979)" shall be substituted ;

(2) in section 3, in sub-section (2), in the proviso, for the words and comma "of the goods specified in the Schedule to this Act, the Board" the words and comma "goods or class of goods, the Federal Government" shall be substituted ;

(3) in section 5, in sub-section (1), for the words, comma and figure "Income-tax Act, 1922" the words, comma and figure "Income Tax Ordinance, 1979" shall be substituted ;

(4) in section 6, in sub-section (1), for the words, comma and figure "Income-tax Act, 1922" the words, comma and figure "Income Tax Ordinance, 1979" shall be substituted ;

(5) in section 7, in sub-section (1), for the commas and words ", and may also, by notification as aforesaid" the word "or" shall be substituted ;

(6) in section 12A,—

(a) in sub-sections (1), for the word "eight" the word "fifteen" shall be substituted ; and

(b) in sub-section (2), for the word "eight" the word "fifteen" shall be substituted ;

(7) for section 12B, the following shall be substituted, namely :—

"12B. *Liability for payment of tax in certain cases.*—(1) Notwithstanding anything contained in the Companies Act, 1913 (VII of 1913), where any tax payable by a private company, including a private company which is wound up or has gone into liquidation, in respect of any goods, whether produced before, or during the course of winding up or liquidation proceedings, cannot be recovered, every person who is, or was at any time during the year in which such goods were produced, a director of the company and every shareholder owning not less than ten per cent of its paid up share capital at any time during the said year shall be jointly and severally liable for the payment of such tax, and such person shall be entitled to recover the amount so paid by him from the company on whose behalf it is paid or any other director or shareholder of the company in proportion to the shares owned by him.

(2) No proceedings under sub-section (1), shall be commenced except with the prior approval in writing of the Commissioner.

(3) Where any tax payable by a firm or an association of persons cannot be recovered from the firm or the association of persons, the Sales Tax Officer may notify the amount of tax to the partners or members of the association and thereupon, notwithstanding anything contained in any law for the time being in force, the tax shall be payable, jointly or severally by such partners of the firm or the members of the association, as the case may be, and such partners or members shall, for purpose of recovery of the tax, be treated as "assessee"; and in the case of default in making the payment of the tax, the provisions of sections 12, 12A, 13, 13A, 13B, 13C, 13D, 23, 24, 27A, shall, so far as may be, apply accordingly.";

(8) for section 18, the following shall be substituted, namely :—

"18. *Application of section 136 of the Income Tax Ordinance, 1979.*—Section 136 of the Income Tax Ordinance, 1979 (XXXI of 1979), shall, so far as may be, apply to a case referred to the High Court under section 17 as it applies to a case referred to the High Court under the said Ordinance.";

(9) for section 22, the following shall be substituted, namely :—

"22. *Power to take evidence on oath, enter premises, etc.*—The provisions of section 144, 145, 146, 148 and 149 of the Income Tax Ordinance, 1979 (XXXI of 1979), shall, so far as may be, apply for the purposes of this Act as they apply for the purposes of the said Ordinance.";

(10) in section 27A, for the words, comma and figure "and the Wealth-tax Act, 1963" the words, commas, figures, brackets and letters "the Wealth-tax Act, 1963 (XV of 1963), and the Income Tax Ordinance, 1979 (XXXI of 1979),"shall be substituted;

(11) in section 32, for the words, comma and figure "Income-tax Act, 1922" the words, comma and figure "Income Tax Ordinance, 1979" shall be substituted;

(12) for section 38, the following shall be substituted, namely :—

"38. *Record to be kept confidential.*—The provisions of section 150 of the Income Tax Ordinance, 1979, shall, so far as may be, apply for the purposes of this Act as they apply for the purposes of the said Ordinance."; and

(13) the Schedule shall be omitted.

4. **Amendment of Act XV of 1963.**—The following amendments shall be made in the Wealth-tax Act, 1963 (XV of 1963), namely :—

(1) in section 2,—

(a) in clause (m), in the Explanation,—

(i) in paragraph (i), in the proviso, the word "and" at the end shall be omitted;

(ii) in paragraph (ii), after the semi-colon at the end, the word "and" shall be added; and

(iii) after paragraph (ii), amended as aforesaid, the following new paragraph shall be added, namely :—

"(iii) where the right, title or interest to or in any immovable property other than agricultural land vests in more than one person, such persons shall, in respect of such property, be assessed as an association of persons and the value of such right, title or interest shall not be included in the net wealth of an individual;"; and

(b) after clause (q), the following new clause shall be inserted, namely :—

"(qq) "Wealth-tax Inspector" means a person appointed or authorised under section 11B to be a Wealth-tax Inspector;";

(2) in section 5, in sub-section (1), for clause (xvii) the following shall be substituted, namely :—

"(xvii) assets in respect of which Zakat or contribution in lieu thereof has been deducted at source in that year under the Zakat and Ushr Ordinance, 1980 (XVIII of 1980)."

(3) after section 11A, the following new section shall be inserted, namely :—

"11B. *Appointment of Wealth-tax Inspector, etc.*—(1) The Commissioner of Wealth-tax may appoint Wealth-tax Inspectors and such other executive or ministerial staff as may be necessary.

(2) The Commissioner of Wealth-tax may, if he deems necessary, with the concurrence of the Commissioner of Income Tax, authorise any Income Tax Inspector to perform the functions of the Wealth-tax Inspector.";

(4) in section 18, in sub-section (1), for clauses (i) and (ii) the following shall be substituted, namely :—

"(i) in the case referred to in clause (a) a sum not exceeding one hundred rupees for every day during which the default continues;

(ii) in the case referred to in clause (b), in addition to the amount of wealth-tax payable by him, a sum not exceeding the amount of tax so payable; and

(iii) in the case referred to in clause (c), a sum not exceeding two and a half times but in no case less than the amount of tax which would have avoided, if the net wealth return made by such person had been accepted as correct." ;

(5) in section 31B,—

(a) in sub-section (1), for the word "eight" the word "fifteen" shall be substituted ; and

(b) in sub-section (2), for the word "eight" the word "fifteen" shall be substituted ; and

(6) in section 36, for sub-section (1) the following shall be substituted, namely :—

"(1) Where any person, without reasonable cause,—

(a) fails to furnish in due time any return mentioned in section 14 ; or

(b) fails to comply with the requirements of any notice served upon him under sub-section (2) or sub-section (4) or section 16 ; or

(c) fails to furnish within the time specified any statement or information which such person is bound to furnish to the Wealth-tax Officer under section 38 ; or

(d) conceals his assets or deliberately furnishes inaccurate particulars of his assets or debts, he shall be punishable—

(i) in the cases referred to in clause (a), clause (b) or clause (c) with imprisonment for a term which may extend to one year or with fine or with both ; and

(ii) in the case referred to in clause (d), with imprisonment for a term which may extend to five years or with fine or with both.".

5. **Amendment of Act IV of 1969.**—For the First Schedule and the Second Schedule to the Customs Act, 1969 (IV of 1969) the Schedules set out in the Second Schedule to this Ordinance shall be substituted.

6. **Amendment of Ordinance XXXI of 1979.**—(1) The following amendments shall be made in the Income Tax Ordinance, 1979 (XXXI of 1979), namely :—

(1) in section 2,—

(a) for clause (16) the following shall be substituted, namely :—

"(16) "company" means—

(a) company as defined in the Companies Act, 1913 (VII of 1913) ; or

(b) a body corporate formed by or under any law for the time being in force ; or

(c) a body corporate incorporated by or under the law of a country outside Pakistan relating to incorporation of companies ; or

(d) the Government of a Province ;

(e) a foreign association, whether incorporated or not, which the Central Board of Revenue may, by general or special order, declare to be company for the purposes of this ordinance for such assessment year or years (whether commencing before, on or after the first day of July, 1979) as may be specified in the said order ; " ;

(b) in clause (25), after the word " Assistant Income Tax Officer ", the comma and words ", Special Officer " shall be inserted ;

(c) in clause (26),—

(i) in sub-clause (b),—

(a) after the words ' Income from business or profession ', the words " and the accounts of the assessee have been made up to the last day of the said calendar year " shall be inserted ; and

(b) in the proviso, for the semicolon and word " ; or " a colon shall be substituted and thereafter the following further proviso shall be inserted, namely :—

" Provided further that, where an assessee is a partner in a firm, the income year of the firm shall be deemed to be the income year of the assessee in respect of his income from all sources ; and where he is a partner in more than one firm having income years ending on different dates, the income year ending later shall, similarly, be deemed to be the income year of the assessee ; or " ; and

(ii) in the *Explanation*, in clause (a),—

(a) in sub-clauses (i) and (ii), the word " and " at the end shall be omitted ; and

(b) after sub-clause (ii), amended as aforesaid, the following new sub-clauses shall be inserted, namely :—

" (iii) both sub-clause (a) and sub-clause (c) apply, the income year as specified under clause (c) shall be deemed to be the income year of the assessee in respect of his income from all sources ; and

(iv) the sources of income of an assessee include two or more sources in respect of which income years have been specified under clause (c), the income year of the said income years ending last shall be deemed to be the income year of the assessee in respect of his income from all sources except the sources to which clause (c) applies ; and " ; and

(d) after clause (37), the following new clause shall be inserted, namely :—

"(37A) "Regional Commissioner" means a person appointed to be a Regional Commissioner of Income Tax under section 4 ;";

(2) in section 3,—

(a) in sub-section (1), after clause (a), the following new clause shall be inserted, namely :—

"(aa) Regional Commissioners of Income Tax ;"; and

(b) after sub-section (1), amended as aforesaid, the following new sub-section shall be inserted, namely :—

"(1A) Commissioners of Income Tax, Inspecting Assistant Commissioners of Income Tax, Income Tax Officers and Inspectors of Income Tax shall be subordinate to the Regional Commissioners of Income Tax within whose jurisdiction they perform their functions.";

(3) in section 4, in sub-section (1), after the words "as many" the words and comma "Regional Commissioners of Income Tax," shall be inserted ;

(4) in section 5,—

(a) in sub-section (1),—

(i) in clause (a), after the word "the" occurring for the first time, the words "Regional Commissioners and the" shall be inserted ;

(ii) in clause (b), after the semicolon at the end, the words, commas and semicolon "and the Central Board of Revenue may, by general or special order in writing, direct that the powers conferred on the Appellate Assistant Commissioner by or under this Ordinance shall, in respect of appeals relating to specified cases or classes of cases or specified persons or classes of persons, be exercised by the Commissioners and for the purposes of any proceedings in respect of such cases or persons, references in this Ordinance or in any rules made thereunder to "Appellate Assistant Commissioner" shall be deemed to be references to "Commissioner", shall be inserted ;

(iii) in clause (c) after the word "and" at the end, the words, commas and semicolon "the Commissioner may, with the prior approval of the Central Board of Revenue by general or special order in writing direct that the powers conferred on the Income Tax Officer and the Inspecting Assistant Commissioner by or under this Ordinance shall, in respect of all or any proceedings relating to specified cases or classes of cases or specified persons or clauses of persons, be exercised by the Inspecting Assistant Commissioner and the Commissioner, respectively, and, for the purposes of any proceedings in respect of such cases or persons references in this Ordinance or in any

rules made thereunder to "Income Tax Officer" and "Inspecting Assistant Commissioner" shall be deemed to be references to "Inspecting Assistant Commissioner" and "Commissioner", respectively; and"; and

(b) in sub-section (4), for the words "by the Commissioners concerned" the words "by the Regional Commissioner or Regional Commissioners concerned" shall be substituted;

(5) in section 12,—

(a) in sub-section (11), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

"Provided that, where any dividend is declared within six weeks of the end of the income year, it shall be deemed to be the income of the income year in which it is distributed and included in the total income of that year."; and

(b) after sub-section (12), the following new sub-sections shall be inserted, namely :—

"(13) Where an assessee, being the owner of a building, receives from any person to whom such building or any part thereof is let out on rent any amount by way of advance or security which is not adjustable against the rent payable by such person, such amount shall be deemed to be the income of the assessee and chargeable to tax under the head "Income from house property" in the income year in which such amount is received and the nine income years next following the said income year in equal proportion; and the amount so allocated to each income year shall be deemed to be the rent received in respect of such building or a part thereof.

(14) Where the advance or security mentioned in sub-section (13) is refunded by the assessee to the tenant on termination of the tenancy before expiry of ten years as aforementioned, no portion of such advance or security shall be allocated to the income year in which it is refunded or any income year thereafter except in a case mentioned in sub-section (15).

(15) Where, on the termination of the tenancy of one person and refund of the advance or security to that person, the assessee lets out such building or such part thereof, as the case may be, to another person and receives from such other person any advance or security which is not adjustable against the rent payable by such other person, the amount of such succeeding advance or security as reduced by such portion of the earlier advance or security as was charged to tax, shall be deemed to be the income of the assessee chargeable under the head 'Income from house property' and charged to tax as laid down in sub-section (13).

(16) Where an assessee receives any amount in consideration for vacating the possession of a building or a part thereof of which he is a tenant, the said amount as reduced by the amount, if any, paid by the assessee for acquiring possession of such building

or part thereof shall be deemed to be the income of the assessee and chargeable to tax under the head 'Income from other sources' in the income year in which it is received and nine income years next following the said income year in equal proportion.

(17) The provisions of sub-sections (13) to (16) shall also apply to an assessee who has received the amount referred to in sub-sections (13), (15) or (16) in the income year relevant to the assessment year commencing on the first day of July, 1980, or in any earlier income year so, however, that income chargeable to tax in the manner laid down in the said sub-sections shall be charged to tax only in respect of the income year relevant to the assessment year commencing on the first day of July, 1980, or any assessment year thereafter." ;

(6) in section 13,—

(a) in sub-section (1),—

(i) after clause (a), the following new clause shall be inserted, namely :—

"(aa) the assessee is found to have made any investment or is found to be the owner of any money or valuable article, in any year ; or" ;

(ii) in clause (b), for the word "nor" the words "or is not" shall be substituted ;

(iii) in clause (c), for the word "nor" the words "or is not" shall be substituted ; and

(iv) for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely : —

"Provided that in cases referred to in clauses (aa) to (e) such income shall not be chargeable to tax unless prior approval of the Inspecting Assistant Commissioner has been obtained." ; and

(b) in sub-section (2),—

(i) for the word, brackets and letter "clause (b)" the word, brackets, letters and comma "clause (aa), (b)" shall be substituted ; and

(ii) after the word "heard", the words "and with the prior approval of the Inspecting Assistant Commissioner" shall be inserted ;

(7) in section 14,—

(a) for sub-clause (1) the following shall be substituted, namely :—

"(1) Notwithstanding anything contained in this Ordinance, the incomes, or classes of income, or persons or classes of persons specified in the Second Schedule shall be—

(a) exempt from tax under this Ordinance, subject to the conditions and to the extent specified therein ; or

(b) liable to tax at such rates, which are less than the rates specified in the First Schedule, as are specified therein ; or

(c) allowed a reduction in tax liability, subject to the conditions and to the extent specified therein ; or

(d) exempt from the operation of any provision of this Ordinance, subject to the conditions and to the extent specified therein." ; and

(b) in sub-section (2), for clauses (a), (b) and (c) the following shall be substituted, namely :—

"(a) adding any clause or condition therein ;

(b) deleting any clause or condition therein ; or

(c) making any change in any clause or condition therein , " ;

(8) in section 17, in sub-section (2), in clauses (a) and (b), for the words "income tax" the word "tax" shall be substituted ;

(9) in section 20,—

(a) in sub-section (1), in clause (a), for the word "one-sixth" the word "one-fifth" shall be substituted ; and

(b) after sub-section (3), the following new sub-section shall be added, namely :—

"(4) Where in any income year the assessee had paid any amount referred to in clauses (b) to (g) of sub-section (1) which relates to any earlier income year and the said amount has not been allowed as deduction in that year, the said amount shall be allowed as deduction in the income year in which it is paid or, at the written option of the assessee, in the income year to which it relates." ;

(10) in section 23, in sub-section (1),—

(a) after clause (vii), the following new clause shall be inserted, namely :—

"(viia) any sum paid to a *moderaba* or to a Participation Term Certificate holder for any funds borrowed for the purposes of the business or profession ;" and

(b) in the *Explanation*, in clause (b), the figure and comma "20," shall be omitted ;

(11) in section 24, in clause (i),—

(a) after the words "provision of perquisites", the comma and word ", allowances" shall be inserted ;

(b) for the word "thirty" the word "fifty" shall be substituted ; and

(c) after the words "excluding perquisites", the comma and words ", allowances or other benefits" shall be inserted ;

(12) in section 31, in sub-section (1),—

(a) in clause (a), the word "and" at the end shall be omitted;

(b) in clause (b), for the full stop at the end the semi-colon and word "; and" shall be substituted; and

(c) after clause (b), amended as aforesaid, the following new clause shall be added, namely:—

"(c) in the case of income to which clause (d) of sub-section (2) of section 30 applies, any allowance or deduction computed in accordance with the provisions of clauses (iii), (iv) and (v) of sub-section (1) of section 23.";

(13) after section 34, the following new section shall be inserted, namely:—

"34A. *Set off of losses of certain companies.*—(1) Where an assessee, being a company listed on a registered stock exchange in Pakistan, owns the entire share capital of another company (hereinafter called the 'subsidiary company') in any income year, being an income year relevant to the assessment year ending on the thirtieth day of June, 1982, or any assessment year thereafter, the loss of the subsidiary company under the head 'Income from business or profession' (not being a loss on account of depreciation allowed under clause (v) of sub-section (1) of section 23 or a loss to which section 36 applies) in respect of the said assessment year as has been determined by an order under section 62, 63 or 65 and as had not been set off under section 34 shall, at the option of the assessee and subject to the provisions of sub-section (2), be set off against the income, if any, of the assessee in respect of the said assessment year, and where the said loss cannot wholly be so set off, so much of the loss as had not been set off, or the whole of the loss where the assessee has no income chargeable to tax in that year, shall be carried forward by the subsidiary company in accordance with the provisions of section 35; and the said loss of the subsidiary company in respect of the two assessment years immediately succeeding the said assessment year shall, at the option of the assessee, be set off and carried forward in the manner as aforesaid:

Provided that nothing contained in this sub-section shall prevent the assessee from claiming set off of the said loss of the subsidiary company in respect of the said assessment year or years if it has not been determined as aforesaid at the time of filling of return or returns of income by the assessee in respect of the said assessment year or years.

(2) Nothing contained in sub-section (1) shall apply unless—

(a) income of the subsidiary company under the head 'Income from business or profession' is liable to tax under this Ordinance in the income year in which it has sustained loss under that head;

(b) a scheme for the profitable operation of the business of the subsidiary company submitted by the assessee has been approved, before the commencement of the income year referred to in sub-section (1), by—

(i) the Pakistan Industrial Credit and Investment Corporation Limited ;

(ii) the Industrial Development Bank of Pakistan ;

(iii) the National Development Finance Corporation ; or

(iv) the Bankers Equity Limited ; and

(c) the assessee has, by the first day of October of the assessment year or years referred to in sub-section (1), submitted to the institution to which the said scheme was submitted by the assessee a report on the implementation of the scheme referred to in clause (b). " ;

(14) in section 37, in the second proviso,—

(a) for the figure "1981 ", twice occurring, the figure " 1984 " shall be substituted ; and

(b) for the figure " 1980 " the figure " 1983 " shall be substituted ;

(15) in section 38, in sub-section (8), after the word, figure and comma " section 59, " the figure, letter and comma " 59A, " shall be inserted ;

(16) in section 41,—

(a) sub-section (2) shall be omitted ; and

(b) in sub-section (3), for the words, brackets and figure " Certificate to which sub-section (2) " the words, brackets, letters, commas and figure " certificate, security, share, debenture or debenture stock (hereinafter referred to as the ' Certificate ') to which clauses (a), (b), (d) and (e) of sub-section (1) " shall be substituted ;

(17) section 44 shall be renumbered as sub-section (1) of that section and, after sub-section (1) renumbered as aforesaid, the following new sub-section shall be added, namely :—

" (2) Nothing contained in this section shall apply to any amount in respect of which an allowance has been made under section 44A. " ;

(18) after section 44, amended as aforesaid, the following new section shall be inserted, namely :—

" 44A. *Retirement annuity contract for professionals.*—(1) Where an assessee, being an individual who is resident in Pakistan, derives income from the exercise of a profession as an accountant, actuary, lawyer, architect, medical or veternary physician or surgeon, or from such other professions as may be notified by the Central Board of Revenue for the purpose of this section, either independently or as a partner in a registered firm carrying on such profession, and has

paid, out of his income from such profession in any income year, any amount in that year as a premium under an annuity contract scheme, approved by the Central Board of Revenue, having for its main object the provision to the assessee of a life annuity in old age, he shall, subject to te provisions of sub-sections (2), (3), (4) and (5), be allowed an allowance in respect of the said amount in that year.

(2) The amount of the allowance under sub-section (1) shall not exceed five per cent of the income from such profession or ten thousand rupees, whichever is the less.

(3) No assessee shall be entitled to the allowance under sub-section (1) if he is entitled, on his retirement, to a pension or other benefits.

(4) No allowance shall be made under sub-section (1) in respect of a contract which provides—

(a) for the payment during the life of the assessee of any sums besides the sums payable as annuity ;

(b) for the annuity payable to the assessee to commence before he attains the age of sixty or after he attains the age of seventy ;

(c) that the annuity shall be capable, in whole or in part, of surrender, commutation or assignment ; or

(d) for payment of the annuity outside Pakistan.

(5) Nothing contained in this section shall apply to any amount in respect of which an allowance has been made under section 44. " ;

(19) in section 45,—

(a) for the words " thirty per cent " the word " one-third " shall be substituted ; and

(b) for the word " thirty-five " the word " forty " shall be substituted ;

(20) in section 48, for sub-section (7) the following shall be substituted, namely :—

" (7) The provisions of this section shall apply in respect of the assessment years commencing with the assessment year relevant to the income year in which the said undertaking has commenced commercial production and ending with—

(a) the assessment year ending on the thirtieth day of June, 1985, or

(b) the assessment year which is the last of the four assessment years next following the assessment year relevant to the income year in which commercial production has commenced, whichever is the later :

Provided that where assessment year referred to in clause (a) is the later, no exemption under this section shall be allowed in respect of any income accruing or arising after the thirtieth day of June, 1983. " ;

(21) in section 50,—

(a) in sub-section (4),—

(i) in clause (a),—

(a) after the words "to any person" the commas and words ", being resident," shall be inserted;

(b) for the words "any public company or a foreign association declared as a company under clause (16) of section 2" the words "a company" shall be substituted; and

(c) the word "and" at the end shall be omitted;

(ii) in clause (b), for the colon at the end the semi-colon and word "; and" shall be substituted;

(iii) after clause (b), amended as aforesaid, the following new clause shall be added, namely:—

"(c) the Central Board of Revenue may, by notification in the official Gazette, specify special rates (such rates being less than the rates specified in the First Schedule) for purposes of deduction of advance tax under this section in respect of specified payments."; and

(iv) in the provisio, for the words, brackets and letter "or clause (b)" the comma, brackets, words and letters ", clause (b) or clause (c)" shall be substituted; and

(b) in sub-section (6), in the second proviso, for the words "with effect from such date as may be specified in this behalf by the Federal Government by notification in the official Gazette" the words "for a period of ten years commencing with the first day of July of the year of make of such vehicles" shall be substituted;

(22) in section 53, in sub-section (1),—

(a) after the word, figure and comma "sections 59," the figures, letter and commas "59A, 60," shall be inserted;

(b) for the words "amount of tax" the words "amount of income-tax and super-tax" shall be substituted;

(23) in section 54, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that where such person has paid any sum under sub-section (1) or sub-section (2) of section 53, the Income Tax Officer shall adjust the said sum against the tax payable under this section.";

(24) in section 55,—

(a) for sub-section (2) the following shall be substituted, namely:—

"(2) The return of total income under sub-section (1) shall be furnished—

(a) in the case of a company, on or before the first day of August next following the income year or within fifteen days of the expiry of six months from the end of the income year, whichever is later; and

(b) in every other case—

(i) where the income year ends at any time between the first day of July and the thirty-first day of December (both days inclusive), on or before the first day of August next following ; and

(ii) in other cases, on or before the first day of November next following. " ; and

(b) after sub-section (2), amended as aforesaid, the following new sub-section shall be added, namely :—

" (3) The Income Tax Officer may, on sufficient cause being shown, extend the date for the delivery of the return so, however, that no extension of time for a period or periods amounting in all to more than fifteen days from the dates specified in sub-section (2) shall be allowed except with the approval of the Inspecting Assistant Commissioner. " ;

(25) in section 59,—

(a) for sub-section (1) the following shall be substituted, namely :—

" (1) Where the return of total income for any income year furnished by the assessee under section 55 qualifies for acceptance in accordance with the provisions of a scheme of self-assessment made by the Central Board of Revenue for that year or under any instructions or orders issued thereunder, the Income Tax Officer shall assess, by an order in writing, the total income of the assessee on the basis of such return and determine the tax payable on the basis of such assessment. " ;

(b) sub-section (2) shall be omitted ; and

(c) in sub-section (3), for the words, brackets and figures " determing the total income and the tax payable under sub-section (1) or sub-section (2) " the words, brackets and figure " assessing the total income and determining the tax payable under sub-section (1) " shall be substituted ;

(26) after section 59, amended as aforesaid, the following new section shall be inserted, namely :—

" 59A. *Assessment on the basis of return.*—(1) If the Income Tax Officer is satisfied without requiring the presence of the assessee or the production by him of any evidence that a return furnished under section 55 is correct and complete, he shall, by an order in writing assess the total income of the assessee and determine the tax payable on the basis of such return.

(2) The provisions of sub-sections (3) and (4) of section 59 shall apply to an assessment and determination under this section as they apply to an assessment and determination under that section. " ;

(27) for section 60, 61 and 62 the following shall be substituted ; namely :—

" 60.—*Provisional assessment.*—Where no return of total income has been furnished by an assessee for any income year, the Income Tax Officer may, by an order in writing made before any assessment is made

under section 62, 63 or 65 assess provisionally the total income of the assessee and the tax payable by him on the basis of the assessment, if any, made under any of the said sections or under section 59 or section 59A for the latest preceding assessment year.

61. *Notice for production of books of account, etc.*—The Income Tax Officer may serve upon any person who has furnished a return of total income for any income year, or upon whom a notice has been served to furnish such return, a notice requiring him, on a date specified therein, to attend at the Income Tax Officer's office or to produce, or cause to be produced, any evidence on which such person may rely in support of the return, if furnished and such accounts, documents or evidence (including accounts or documents relating to any period prior or subsequent to the said income year) as the Income Tax Officer may require:

Provided that the Income Tax Officer shall not require the production of any accounts relating to a period more than three years prior to the income year.

62. *Assessment on production of accounts, evidence, etc.*—(1) The Income Tax Officer, after considering the evidence on record (including evidence, if any, produced under section 61) and such other evidence as the Income Tax Officer may require, on specific points, shall, by an order in writing, assess the total income of the assessee and determine the tax payable by him on the basis of such assessment.

(2) Where a person is authorised by the Central Board of Revenue under section 7 to assist the Income Tax Officer in making an assessment and the Income Tax Officer disagrees with the opinion of such person on any point concerning assessment, the Income Tax Officer shall record, in the order under sub-section (1), the opinion of such person and the reasons for his disagreement with such opinion." ;

(28) in section 63, in clause (b), the comma and figure ", 60" shall be omitted ;

(29) in section 65,—

(a) in sub-section (1),—

(i) in clause (c), after the words "has been", the words "assessed or" shall be inserted ; and

(ii) the words and figure "or section 58" shall be omitted ; and

(b) for sub-section (4) the following shall be substituted, namely :—

"(4) Nothing contained in sub-section (2) shall apply to any such case or class of cases to which clause (c) of sub-section (1) applies as may be specified by the Central Board of Revenue." ;

(30) after section 66, the following new section shall be inserted, namely :—

"66A. *Powers of Inspecting Assistant Commissioner to revise Income Tax Officer's order.*—(1) The Inspecting Assistant Commissioner may call for and examine the record of any proceedings under this Ordinance,

and if he considers that any order passed therein by the Income Tax Officer is erroneous in so far as it is prejudicial to the interests of revenue, he may, after giving the assessee an opportunity of being heared and after making, or causing to be made, such enquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment and directing a fresh assessment to be made.

(2) No order under sub-section (1) shall be made after the expiry of four years from the date of the order sought to be revised.

(31) in section 68, in sub-section (2), in clause (c), for the word "instrument" the word "firm" shall be substituted;

(32) in section 69,—

(a) in sub-section (1), after the word, figure and comma "59,", the figures, letter and commas "59A, 60," shall be inserted; and

(b) for sub-section (3) the following shall be substituted, namely:—

"(3) Notwithstanding anything contained in sub-section (1) of this section or sub-section (4) of section 83, there shall be included in the total income of an assessee, being a partner in a firm.—

(a) share income of the spouse or a minor child of the assessee from the firm in which the assessee is a partner; and

(b) share income of the spouse of the assessee from a firm in which the assessee is not a partner unless the capital contribution, in any form, of the spouse in such firm is not provided, directly or indirectly, by the assessee or unless such capital contribution is derived from a gift to the spouse from the assessee in respect of which gift-tax, if any, payable under the gift-tax Act, 1963 (XIV of 1963), has been paid; and

(c) share income of a minor child of the assessee from a firm in which the assessee is not a partner unless the capital contribution, in any form, of the minor child in such firm is derived from inheritance passed on to him, or unless such capital contribution is derived from a gift from the assessee in respect of which gift-tax, if any, payable under the Gift-tax Act, 1963 (XIV of 1963), has been paid:

Provided that nothing in this sub-section shall apply unless the assessee, in the cases referred to in clauses (b) and (c), and the spouse in the case referred to in clause (b), has been given a reasonable opportunity of being heard.";

(33) in section 70, in sub-section (2), after the word and figure "section 59", the words, figure and letter "or section 59A" shall be inserted;

(34) in section 72, in sub-section (2),—

(a) for the words, brackets and figure "The notice under sub-section (1) shall be accompanied by" the words and commas "The person discontinuing such business or profession shall, under the provisions of this Ordinance or upon being required by the Income Tax Officer by a notice in writing, furnish" shall be substituted; and

(b) for the word, figure and comma "section 62," the word, figures, letter and commas "section 59A, 62," shall be substituted;

(35) in section 80,—

(a) for sub-section (3) the following shall be substituted, namely:—

"(3) On receipt of the return, the Income Tax Officer shall determine the aggregate of the amounts referred to in sub-section (2) and, for this purpose, may call for such particulars, accounts or documents, as he may require and the aggregate of the said amounts so determined shall be deemed to be income received in Pakistan by the principal from the said business chargeable to tax under this Ordinance under the head 'Income from business or profession' and tax thereon shall be charged at the rate of eight per cent of such income.";

(b) for sub-section (6) the following shall be substituted, namely:—

"(6) Nothing contained in this Ordinance shall be so construed as to allow any expense against the aggregate amount of receipts as determined under sub-section (3)."; and

(c) for sub-section (7) the following shall be substituted, namely:—

"(7) The tax paid under this section shall be deemed to be the final discharge of the tax liability of the assessee under this Ordinance, and the assessee shall not be required to file the return of total income under section 55 nor shall he be entitled to claim any refund or adjustment on the basis of such return.";

(36) after section 80, amended as aforesaid, the following new section shall be added, namely:—

"80A. *Air transport business of non-residents.*—(1) Notwithstanding anything contained in this Ordinance, where a non-resident person carries on the business of operation of aircrafts as the owner or charterer thereof (hereafter in this section referred to as the 'principal'), and any aircraft owned or chartered by him calls on any airport in Pakistan, the aggregate of the receipts arising from the carriage of passengers, mail, livestock or goods loaded at the said airport into that aircraft shall be deemed to be income received in Pakistan by the principal from the said business chargeable to tax under the head 'Income from business or profession' and tax thereon shall be charged at the rate of three per cent of such income.

(2) The principal or an agent authorised by him in this behalf shall prepare and furnish to the Income Tax Officer, within one week from the date of departure of any aircraft from any airport in Pakistan, a return showing (a) the amount paid or payable whether in or out of Pakistan to the principal, or to any person on his behalf, on account of the carriage of passengers, mail, livestock or goods loaded at the said airport and (b) the amount received, or deemed to be received, in Pakistan by, or on behalf of, the principal on account of a carriage of passengers, mail, livestock or goods at any airport outside Pakistan.

(3) On receipt of the return, the Income Tax Officer may, after calling for such particulars, accounts or documents as he may require, determine the aggregate of the amounts referred to in sub-section (2) and charge tax as laid down in sub-section (1).

(4) Where the principal fails to pay tax as determined under sub-section (1), for more than three months, the Commissioner of Income Tax may issue to the authority by whom clearance may be granted to that aircraft a certificate containing the name of the principal and the amount of tax payable by him; and, on receipt of such certificate, the said authority shall be empowered and required to refuse clearance from any airport in Pakistan to any aircraft owned or chartered by such person until the tax payable has been paid.

(5) Nothing contained in this Ordinance shall be so construed as to allow any expense against the aggregate amount of receipts as determined under sub-section (2).

(6) The tax paid under this section shall be deemed to be the final discharge of the tax liability of the assessee under this Ordinance, and the assessee shall not be required to file the return of total income under section 55 nor shall he be entitled to claim any refund or adjustment on the basis of such return.";

(37) section 85 shall be renumbered as sub-section (1) of that section and, after sub-section (1) renumbered as aforesaid, the following new sub-section shall be added, namely:—

"(2) Notwithstanding anything contained in sub-section (1), where the assessee or any other person on whom a notice under the said sub-section has been served makes an application for granting stay of payment of tax or for allowing payment in instalments, the Inspecting Assistant Commissioner may, subject to the provisions of section 89, stay the payment of tax till such time as he thinks fit or allow the payment of tax in such instalments as he may determine.";

(38) in section 88, after the word, figure and comma "section 59", the word, figure, letter and comma "section 59A," shall be inserted;

(39) in section 89,—

(a) after the figure and comma "XI,", the words, brackets, figures and comma "or has been allowed stay of payment or payment in instalments of the tax under sub-section (2) of section 85," shall be inserted; and

(b) after the word "paid" at the end, the words and commas "or, in respect of each instalment, the date on which it is paid";

(40) after section 93, the following new section shall be inserted, namely:—

"93A. *Recovery of tax from persons assessed in Azad Jammu and Kashmir.*—Where any person who has, at any time before or after the commencement of the Finance Ordinance, 1980, been assessed to tax for any income year under the law relating to income tax for the time being in force in Azad Jammu and Kashmir has failed or fails to pay such tax and the income tax authorities of Azad Jammu and Kashmir cannot recover such tax on account of the residence of the said person in Pakistan, or on account of there being no moveable or immoveable property in Azad Jammu and Kashmir belonging to the said person, the Income Tax Officer in Azad Jammu and Kashmir may forward to the Tax Recovery Officer in Pakistan a certificate in the prescribed form specifying the place of residence of the said person in Pakistan, the description and location of the

moveable and immoveable property in Pakistan belonging to him and the amount of the said tax due from him ; and, where the said certificate is so forwarded, the Tax Recovery Officer shall proceed to recover the said tax in the manner specified in section 93, and all the provisions of the said section and section 95 shall apply accordingly. " ;

(41) in section 98, for the words " is assessed " the words " is assessable " shall be substituted ;

(42) after section 105, the following new section shall be inserted, namely :—

" 105A. *Tax credit for investment in debentures or negotiable bonds.*—(1) Where an assessee invests any amount in the purchase of debentures or negotiable bonds issued by the Government or a corporation owned by the Government and approved by the Central Board of Revenue for the purposes of this section, a credit equal to five per cent of nominal value of such debenture or bond shall be allowed against the tax payable by the assessee in the manner hereinafter provided :

(2) The amount of the credit admissible under sub-section (1) shall be deducted from the tax payable by the assessee in respect of the income year in which the investment is made and in any subsequent year in which the said investment is retained.

(3) Where no tax is payable by the assessee in respect of the assessment year relevant to the income year in which such investment was made, or where the amount of the tax payable is less than the amount of the credit, the amount of the credit or so much of it as is in excess thereof, as the case may be, shall be carried forward and deducted in the manner laid down in sub-section (2) from the tax payable by the assessee in the following assessment year and so on, so, however, that the deductions made under sub-section (2) and this sub-section shall not exceed in the aggregate the limits specified in sub-section (1).

(4) Nothing contained in sub-section (1) shall apply in respect of any debenture or bond—

(a) sold, transferred or otherwise disposed of by an assessee before the 31st December, in any year ; and

(b) after fifteen years of the date of its issue.

(5) The provisions of sections 96, 97, 99, 100, 103 and 104 shall, so far as may be, apply to tax credit under this section as they apply to refunds.

(6) The Central Board of Revenue may make rules regulating the procedure for the grant of approval under this section and any other matter connected with, or incidental to the operation of this section.";

(43) in section 106, in sub-section (1), for the words " Pakistani company ", occurring for the first time, the word " company " shall be substituted ;

(44) in section 110,

(a) the comma and figure " , 60 " shall be omitted ; and

(b) for the words " the amount of tax chargeable on the total income " the words " an amount equal to the amount of tax which would have been avoided if the income as returned by such person had been accepted as the correct income " shall be substituted ;

(45) in section 115, for the words " Income Tax Officer " the word " Commissioner " shall be substituted ;

(46) in section 129, in sub-section (1),—

(a) after the words " under section ", appearing for the first time, the figures, words, letter, brackets and commas " 59 or 59A [where any adjustment has been made under sub-section (3) or sub-section (2), respectively, of those sections], " shall be inserted ; and

(b) after the word and figure " section 156 ", the word and commas " refusing to rectify the mistake, either in full or in part, as claimed by the assessee or " shall be inserted ;

(47) in section 133,

(a) in sub-section (3),—

(i) for the words " or who possesses such qualifications as are normally required for appointment to the post of District Judge " the words " and is qualified to be a Judge of a High Court or who is a person who is or has been an advocate of a High Court and is qualified to be a Judge of a High Court " shall be substituted ; and

(ii) for the word " six " the word " ten " shall be substituted ; and

(b) in sub-section (4), after the word " shall ", the word " ordinarily " shall be inserted ;

(48) in section 143, for the word " fifty thousand " the word " one hundred thousand " shall be substituted ;

(49) in section 144, after the words and comma " The Income Tax Officer,", the words and commas " the Inspecting Assistant Commissioner, the Commissioner," shall be inserted ;

(50) in section 148, after the words and comma " The Income Tax Officer,", the words and comma " the Inspecting Assistant Commissioner," shall be inserted ;

(51) in the First Schedule,—

(*a*) in Part I,—

(*i*) in paragraph A, in the proviso,—

(*a*) in clause (*b*), for the words " not being less than seventy per cent " the words " being more than fifty per cent " shall be substituted ; and

(*b*) in clause (d), after the figure and comma " 44 ," the figure, letter and comma " 44A, " shall be inserted ;

(*ii*) after paragraph D, the following new paragraph shall be inserted, namely :—

" DD. Rate of income-tax for purposes of deduction under sub-section (3) of section 50.	30 per cent of the sum chargeable or the rate applicable to a resident person, whichever is the greater. " ;

(*iii*) for paragraph F the following shall be substituted, namely :—

" F. Rate for collection of income tax under sub-section (5) of section 50.	Two per cent. " ; and

(*iv*) in paragraph G, for clause (2), the following shall be substituted, namely :—

(2) passenger transport vehicles with registered seating capacity of not less than twenty persons—	
(*a*) in case such vehicles ply within the city limits.	Fifteen rupees per seat per annum.
(*b*) in other cases.	Twenty rupees per seat per annum. "

(*b*) in Part II,—

(*i*) in paragraph A, in clause (1), in the first proviso, in clause (iv),—

(*a*) for the figure " 1980 " the figure " 1983 " shall be substituted ; and

(*b*) for the figure " 3,000,000 " the figure " 5,000,000 " shall be substituted ; and

(*ii*) after paragraph D, the following new paragraph shall be added, namely :—

"E. Rate of super tax for purposes of deduction under sub-section (3) of section 50,—	
(*i*) in the case of a company.	The rate applicable to a company on the sum chargeable.
(*ii*) in other cases.	The rate applicable to a resident person, not being a company, on the sum chargeable. " ;

(*c*) in Part III,—

(*i*) for paragraph A the following shall be substituted, namely :—

"A. (*i*) In the case of a company whose free reserves as on the last day of the income year exceed its paid-up capital by more than one and a half.	Ten per cent of the income tax and super tax payable on total income.

(*ii*) in the case of any other company. Ten per cent of the income tax and super tax payable on total income as reduced by a sum which bears to the amount of surcharge the same proportion as the retained income bears to the after-tax total income :

Provided that, if the retained income is distributed in any subsequent year, the surcharge shall be payable on the income so distributed at the same rate in that year.

Explanation.—As used in this paragraph,—

(*a*) ' retained income ' means total income as reduced by the aggregate of the amount distributed as dividends, if any, and the amount of income tax and super tax payable on total income ;

(*b*) ' after-tax total income ' means total income as reduced by the income tax and super tax payable thereon ; and

(*c*) ' free reserves ' means aggregate of unappropriated profits and all reserves, excluding the following reserves, namely :—

(*i*) Reserve created on revaluation of fixed assets ;

(*ii*) Goodwill Reserve ;

(*iii*) Depreciation Reserve ;

(*iv*) Gratuity Reserve ;

(*v*) Workers Participation and welfare funds ;

(*vi*) Reserve for taxation to the extent of actual tax liability of the company ; and

(*vii*) Any other reserve to meet any specific liability existing on the date of the balance sheet. "; and

(*iii*) in paragraph C, for the words "six per cent" the words "ten per cent" shall be substituted.

(d) in Part IV, in paragraph A, after clause (2), the following new clauses shall be inserted, namely :—

"(2A) where an assessee,—

(a) being a company registered under the Companies Act, 1913 (VII of 1913), and having its registered office in Pakistan, repatriates to Pakistan any income chargeable to tax under the head 'Income from business or profession' in any income year which has been derived by it from a construction work executed by it outside Pakistan, no super tax shall be payable by it on such income ;

(b) not being a company, who is resident in Pakistan, repatriates in any income year any income earned abroad by way of fees for any technical or consultancy services rendered outside Pakistan, he shall be entitled to a rebate equal to thirty per cent of income-tax or super-tax payable on the income so repatriated :

Provided that—

(i) such income is received in Pakistan in accordance with the law for the time being in force for regulating payments and dealings in foreign exchange ; and

(ii) where the assessee is a registered firm, super-tax payable by it shall be reduced by an amount calculated on the basis of the income tax payable on its total income if it were the total income of an un-registered firm as does not exceed the said super tax ;

(2B) no super tax shall be payable by a registered firm in respect of the income, profits and gains derived by it from the exercise of a profession if such income, profits and gains depend wholly or mainly on the professional qualifications of its partners who are prevented by any law for the time being in force or by convention or rules or regulations of the professional association, society or similar body of which they are members to constitute themselves into a corporate body with a limited liability which can be registered as a company under the Companies Act, 1913 (VII of 1913), unless such profession consists wholly or mainly in the making of contracts on behalf of other persons or the giving to other persons of advice of a commercial nature in connection with the making of contracts ;" ;

(52) in the Second Schedule,—

(1) in clause (46), for the figure '1980' the figure '1983' shall be substituted ;

(2) in clause (47), for the figure '1980' the figure '1983' shall be substituted ;

(3) after clause (47), amended as aforesaid, the following new clause shall be inserted, namely :—

"(47A) Any income chargeable under the head Income from house property' in respect of any unit of a building comprising multi-storeyed flats, apartments or apartment houses if the annual value of the unit does not exceed twelve thousand rupees and the erection of unit is completed at any time between the first day of July, 1977 and the thirtieth day of June, 1983 (both days inclusive), for a period of five years from the date of such completion.";

(4) in clause (53), for the word 'five' the word 'fifteen' shall be substituted ;

(5) for clause (61) the following shall be substituted, namely :—

"(61) Any income which is derived from property or business held under trust or other legal obligations wholly, or in part only, for religious and charitable purposes and is actually applied or finally set apart for application thereto :

Provided that, in the case of business, this clause shall not apply unless the business itself is the subject of and is carried on or behalf of such trust or a religious or charitable institution and the income derived from such business is applied solely for the religious or charitable purposes of the trust or the institution and either—

(i) The business is carried on in the course of carrying out of the religious or charitable purposes of the trust or the institution ; or

(ii) the work in connection with the business is mainly carried on by the beneficiaries of the trust or the institution :

Provided further that nothing in this clause shall apply to so much of the income, profits and gains as is not expended within Pakistan :

Provided further that if any sum out of the amount so set apart is expended outside Pakistan, it shall be included in the total income of the income year in which it is so expended or of the year in which it was set apart, whichever is the greater, and the provisions of sub-section (3) of section 65 shall not apply to any assessment made or to be made in pursuance of this proviso.

Explanation.—Notwithstanding any provision contained in the instrument of or relating to the trust or the institution, if any amount is set apart, expended or disbursed for the maintenance and support wholly or partially of the family, children or descendents of the author of the trust or the donor or the marker of the institution or for his own maintenance and support during his life time or payment to himself of his family, children, relations or descendents or for the payment of his or their debts out of the income, profits and gains of the property dedicated, or if any expenditure is made other than for charitable purposes,

in each case such expenditure, provision, setting apart, payment or disbursement shall not be deemed, for the purposes of this clause, to be for religious or charitable purposes." ;

(6) after clause (63), the following new clauses shall be inserted, namely :—

"(63A) *Income from renting out of agricultural machinery, etc.*— Any income derived by an assessee from the business of renting out of machinery used for agricultural machinery used for agricultural operations, or providing pest control services to agriculturists, for a period of two years from the date such business set up, provided the business has been or is set up at any time between the first day of July, 1976, and the thirtieth day of June, 1983.

(63B) *Income from manufacture of agricultural machinery.*—Any income derived by an assessee from the sale, during the period commencing on the first day of July, 1968, and ending on the thirtieth day of June, 1983, of the following agricultural machinery manufactured (not assembled) by him, namely :—

(1) Agricultural tractor.

(2) Bar Harrow.

(3) Beet Puller.

(4) Binding machines.

(5) Border disc.

(6) Broadcast seeder.

(7) Cane Crusher.

(8) Corn picker.

(9) Corn sheller.

(10) Cotton picker.

(11) Cotton and Corn planter.

(12) Cultivator.

(13) Elevator.

(14) Fertilizer distributor.

(15) Fodder cutter (bullock and power driven).

(16) Ground-nut digger.

(17) Hay-making equipment.

(18) Hay-tooler.

(19) Hay-press.

(20) K. R. Karandi (Crust Breaker).

(21) Manure spreader.

(22) Mowing and reaping machines, (other than lawn mowers), husker, thresher, harvester and thresher-harvester combine.

(23) Plough, cultivator and scarifier used with tractor or worked by other than manual or animal power.

(24) Potato planter.

(25) Potato digger.

(26) Power tiller.

(27) Power blower.

(28) Ridger.

(29) Seed drill.

(30) Seed drill with fertilizer distributor (combination).

(31) Spraying machine.

(32) Spraying and dusting equipment.

(33) Stalk cutter.

(34) Stalk cutter and puller.

(35) Thresher.

(36) Transplanter.

(37) White-ant exterminating machines.

(38) Winnowers.

(39) Component parts of these implements, machines or tractors provided they can be easily fitted into their proper places in these implements, machines or tractors and cannot ordinarily be used for purposes other than agriculture. " ;

(7) in clause (64), for the figure ' 1980 ' the figure ' 1983 ' shall be substituted ;

(8) after clause (64), amended as aforesaid, the following new clauses shall be inserted, namely :—

(64B) Any income derived by an assessee after the thirtieth day of June, 1980, and before the first day of July, 1983, from the business of poultry processing.

(64B) Any income derived by in assessee after the thirtieth day of of June, 1975, and before the first day of July, 1983, from the business of dairy farming. " ;

(9) in clause (79), for the figure ' 1981 ' the figure ' 1984 ' shall be substituted ;

(10) after clause (82), the following new clause shall be inserted, namely :—

" (82A) Profits and gains derived by an assessee from an industrial undertaking set up between the first day of July, 1980, and the thirtieth day of June, 1983, both days inclusive, for a period of five years beginning with the month in which the undertaking is set up or commercial production is commenced, whichever is later.

The exemption under this clause shall apply to an industrial undertaking which is—

(a) set up in an industrial estate approved by the Central Board of Revenue in any of the following areas, namely :—

(i) the North-West Frontier Province ;

(ii) the districts of Mianwali and Dera Ghazi Khan, and tehsil Khushab in the district of Sargodha, in the Province of the Punjab ; and

(iii) the districts of Shikarpur, Jacobabad and Dadu (excluding tehsil Kotri), in the Province of Sind ;

(b) owned and managed by a company registered under the Companies Act, 1913 (VII of 1913), having its registered office in Pakistan ;

(c) engaged in the manufacture of goods or materials or the subjection of goods or materials to such process ; and

(d) an undertaking the income, profits and gains of which are not liable to be computed in accordance with rules contained in the Fifth Schedule. " ;

(11) for clause (83) the following shall be substituted, namely :—

" (83) Any amount paid by an assessee by way of wealth-tax under the Wealth-tax Act, 1963 (XIV of 1963).

(83A) *Limit on the income-tax payable.*—Where any person for any year—

(a) is liable to income-tax and also to the wealth-tax payable under the Wealth-tax Act, 1963 (XIV of 1963) ; and

(b) his taxable income under this Ordinance exceeds one hundred thousand rupees ; and

(c) the aggregate amount of income-tax and wealth-tax payable by him exceeds seventy-five per cent of his total income,

the income-tax payable by him shall be reduced by the amount by which the said aggregate amount exceeds seventy-five per cent of his total income. " ; and

(12) clauses (84) and (85) shall be omitted ;

(53) in the Third Schedule,—

(a) in rule 1, in sub-rule (3), in clause (b), the words " for not less than two consecutive months " shall be omitted ;

(b) in rule 2, in sub-rule (1), in the Table,—

(i) in entry No. II, for the comma and words " , Offices and residential quarters " the words " and Offices " shall be substituted ;

(ii) after entry No. II, amended as aforesaid, the following new entry shall be inserted, namely :—

"IIA. Residential quarters for labour .. 10"; and

(iii) after entry No. IV, the following new entry shall be inserted, namely :—

"IVA Technical or professional books .. .. 20";

(c) in rule 5, in sub-rule (1), for the figure "1980", twice occurring, the figure "1983" shall be substituted ;

(d) in rule 8,—

(i) in clause 5,—

(a) in sub-clause (f), the word "and" at the end shall be omitted ;

(b) in sub-clause (g), after the word "asset", the commas, words, brackets and letters ", other than an asset to which sub-clause (h) or sub-clause (i) applies," shall be inserted ;

(c) after sub-clause (g), amended as aforesaid, the following new sub-clauses shall be inserted, namely :—

"(h) where an asset, after having been used in Pakistan in the execution of a contract entered into by the assessee before the first day of July, 1979, is exported or transferred outside Pakistan, the original cost thereof less all depreciation allowed excepting the sum allowed in pursuance of rule 5 ; and

(i) where an asset, after having been used in Pakistan in the execution of a contract entered into by the assessee on or after the first day of July, 1979, is exported or transferred outside Pakistan the original cost thereof less all depreciation allowed,"; and

(d) for the semi-colon at the end a colon shall be substituted, and thereafter the following provisos and *Explanation* shall be added, namely :—

"Provided that in the case of a building the term "sale proceeds" shall mean an amount equal to the lower of the following, namely :—

(a) original cost, and

(b) sale price or fair market value, whichever is higher :

Provided further that, where the actual cost of a road transport vehicle is, in accordance with sub-clause (a) of clause (8), taken to be one hundred thousand rupees, the sale proceeds thereof shall be taken to be a sum which bears to the amount for which the said vehicle is sold together

with any insurance, salvage or compensation money received or receivable or, as the case may be, scrap value in respect thereof the same proportion as the said sum of one hundred thousand rupees bears to the actual cost of the said vehicle to the assessee had the said sub-clause not been applicable to such vehicle.

Explanation.—The expression 'sold', as used in the second proviso, includes a transfer by way of exchange or other-wise or a compulsory acquisition under any law for the time being in force ;" ; and

(ii) in clause (7),—

(a) in sub-clause (a), after the word "asset", the words "or class of assets" shall be inserted ; and

(b) in sub-clause (b),—

(i) after the word "assets", the comma and words ", or class of assets" shall be added ;

(ii) after the word "assets", wherever appearing, the commas and words ", or class of assets," shall be inserted ; and

(54) in the Fourth Schedule,—

(a) in rule 2, the commas and words ", other than pension and annuity business," shall be omitted ; and

(b) in rule 5, in clause (a), after the word "allowance", the commas and words ", or any reserve or provision for any expenditure, or the amount of any tax deducted at source from any dividends or interest received" shall be inserted.

(2) The following provisions of sub-section (1) shall have effect in respect of the income years or assessment years or on or from the dates, mentioned against the said provisions, namely :—

(*a*) Amendments in—

(*i*) clause (a) of sub-section (1) of section 20,	Income year relevant to the assessment year commencing on the first day of July, 1981, and assessment years thereafter.
(*ii*) clause (i) of section 24 (to the extent of substitution of the word "thirty" by the word "fifty",	

(*iii*) section 45, (*iv*) Section 80, (*v*) clause (iv) of the first proviso to clause (1) of paragraph A of Part II of the First Schedule (to the extent of substitution of " 3,000,000 " by the figure " 5,000,000). (*vi*) paragraphs A and C of Part III of the First Schedule, and (*vii*) rule 2 of the Third Schedule,	
(*b*) Addition of section 80A and clause (2A) of paragraph A of Part IV of the First Schedule.	Income year relevant to the assessment year commencing on the first day of July, 1981, and assessment years thereafter.
(*c*) Amendments in sub-section (4) and (6) of section 50, substitution of paragraph F of Part I of the First Schedule and substitution of clause (2) of paragraph G of Part I of the First Schedule.	First day of July, 1980.

THE FIRST SCHEDULE

(*See* section 2)

In Part I—

(1) in SECTION II, in item 02.03, in sub-item II.A. (i), for clauses (a) and (b) in column (2) and the entries relating thereto in column (3) the following shall be substituted, namely :—

"(*a*) not more than sixty paisa.	Eight rupees per one thousand cigarettes *plus* 52 *per cent* of the retail pice in excess of twenty rupees per one thousand cigarettes.
(*b*) more than sixty paisa.	Fifteen rupees per one thousand cigarettes *plus* 72 *per cent* of the retail price in excess of thirty rupees per one thousand cigarettes. " ;

(2) in SECTION XII, for item 12.01. and the entries relating thereto in columns (2) and (3) the following shall be substituted, namely :—

" 12.01. Matches—

" Matches " means a fire-work in the form of a match which is capable of being ignited by striking, and includes matches of the type known as Bengal Lights.

(*i*) if retail price and the number of sticks are legibly, prominently and indelibly printed on each box, booklet, cover, packing or container containing not more than 350 match sticks.	Six *per cent* of the retail price.
(*ii*) if not covered by clause (i).	200 per cent *ad valorem* ".

SECOND SCHEDULE

(*See* Section 5)

" THE FIRST SCHEDULE

SECTION 1

LIVE ANIMALS ; ANIMAL PRODUCTS

CHAPTER 1

LIVE ANIMALS

Notes

1. This Chapter covers all live animals except :

(a) Fish, crustaceans and molluscs, of heading Nos. 03.01 and 03.03 ;

(b) Microbial cultures and other products of heading No. 30.02 ; and

(c) Animals of heading No. 97.08. English text only ;

2. Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.

Heading No.	Name of article	Rate of duty
1	2	3
01.01	Live horses, asses, mules and hinnies	Free.
01.02	Live animals of the bovine species :	
	A. Pure-bred breeding animals	Free.
	B. Other	40% *ad val.*
01.03	Live swine	40% *ad val.*

1	2	3
01.04	Live sheep and goats :	
	A. Sheep :	
	01 For breeding	Free.
	02 Other	40% *ad val.*
	B. Goats :	
	01 For breeding	Free.
	02 Other	40% *ad val.*
01.05	Live poultry, that is to say fowls, ducks, geese, turkeys and guinea fowls.	
	A. Of a weight not exceeding 185 kg	Free.
	B. Other	Free.
01.06	Other live animals :	
	A. Animals of a kind mainly used for human food	40% *ad val.*
	B. Other (including zoo animals, dogs and cats)	40% *ad val.*

CHAPTER 2

MEAT AND EDIBLE MEAT OFFALS

Note

This Chapter does not cover :

(a) Products of the kinds described in headings Nos. 02.01, 02.02, 02.03, 02.04 and 02.06, unfit or unsuitable for human consumption ;

(b) Guts, bladders or stomachs of animals (heading No. 05.04) and animal blood (heading No. 05.15), or

(c) Animal fat, other than products of heading No. 02.05 (Chapter 15).

Heading No.	Name of article	Rate of duty
1	2	3
02.01	Meat and edible offals of the animals falling within heading Nos. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen :	
	A. Meat of bovine animals, with bone-in	160% *ad val.*
	B. Meat of bovine animals, boneless	160% *ad val.*
	C. Meat of sheep or goats	160% *ad val.*
	D. Meat of swine	160% *ad val.*
	E. Meat of horses, asses, mules or hinnies	160% *ad val.*
	F. Offals	160% *ad val.*

1	2	3
02.02	Dead poultry (That is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen ..	160% *ad val.*
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine	160% *ad val.*
02.04	Other meat and edible meat offals, fresh, chilled or frozen	160% *ad val.*
02.05	Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh chilled, frozen, salted, in brine, dried or smoked	160% *ad val.*
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked	160% *ad val.*
	A. Bocon, ham and other meat of domestic swine	160% *ad val.*
	B. Other	160% *ad val.*

CHAPTER 3

FISH, CRUSTACEANS AND MOLLUSCS

Note

This Chapter does not cover :

(a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.04 or 02.06) ;

(b) Fish (including kivers and roes thereof), crustaceans and molluscs, dead, unfit or suitable for human consumption by reason of either their species or their condition (Chapter 5) ; or

(c) Caviar or caviar substitutes (heading No. 16.04).

Heading No.	Name of article	Rate of duty
1	2	3
03.01	Fish, fresh (live or dead), chilled or frozen :	
	A. Fish, fresh (liver or dead) or chilled (excluding fillets) :	
	01 Acquarium fish	Free
	02 Other	160% *ad val.*
	B. Fish, frozen (excluding fillets)	160% *ad val.*
	C. Fish fillets, fresh or chilled	160% *ad val.*
	D. Fish fillets, frozen	160% *ad val.*
03.02	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process :	
	A. Fish meal fit for human consumption	160% *ad val.*
	B. Cod, not in fillets, dried whether or not salted	160% *ad val.*
	C. Fish, dried (other than cod of sub-heading B), salted or in brine..	160% *ad val.*
	D. Smoked fish	160% *ad val.*
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried, crustaceans, in shell, simply boiled in water	160% *ad val.*

CHAPTER 4

DAIRY PRODUCE, BIRDS' EGGS, NATURAL HONEY, EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OF INCLUDED.

Notes

1. The expression "milk" means full cream or skimmed milk, buttermilk, whey, curdled milk, kephir, Yoghourt and other fermented or acidified milk.

2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of heading No. 04.02. However, milk and cream are not regarded as so preserved merely by reason of being pasteurised, sterilised or peptonised, if they are not put up in hermetically sealed cans.

Heading No.	Name of article	Rate of duty
1	2	3
04.01	Milk and cream, fresh, not concentrated or sweetened	40% *ad val.*
04.02	Milk and cream, preserved, concentrated or sweetened	50% *ad val.*
	A. Whey	50% *ad val.*
	B. Milk (other than whey), in powder or granules containing not more than 1.5% by weight of fat	50% *ad val.*
	C. Milk (other than whey) and cream in powder or granules containing more than 1.5% by wheight of fat	50% *ad val.*
	01 Milk	50% *ad val.*
	02 Cream	50% *ad val.*
	D. Milk (other than whey) and cream, in forms other than powder or granules :	
	01 Milk	50% *ad val.*
	02 Cream	50% *ad val.*
04.03	Butter :	
	A. Butter oil, butter fat or ghee	100% *ad val.*
	B. Other	100% *ad val.*
04.04	Cheese and curd :	
	A. Cheese	70% *ad val.*
	B. Curd	70% *ad val.*
04.05	Bird's eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not :	
	A. Eggs in shell	40% *ad val.*
	B. Other	40% *ad val.*
04.06	Natural honey	70% *ad val.*
04.07	Edible products of animal origin, not elsewhere specified or included ..	70% *ad val.*

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes

1. This Chapter does not cover :

(a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried),

(b) Hides or skins (including furskins) other than goods falling within heading No. 05.05 or 05.07 and parings and similar waste of raw hides or skins falling within heading No. 05.15 (Chapter 41 or 43),

(c) Animal textile materials, other than horsehair and horsehair waste (Section XI), or

(d) Prepared knots or tufts for broom or brush making (heading No. 96.01).

2. For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout this Nomenclature elephant, mammoth, mastodon, walrus, narwhal and wild boaor tusks, rhinoceros horns and the teeth of all animals are regarded as ivory.

4. Throughout the Nomenclature the expression "horsehair" means hair of the manes and tails of equine or hovine animals.

Heading No.	Name of article	Rate of duty
1	2	3
05.01	Human hair, unworked whether or hot washed or scoured ; waste of human hair	70% *ad val.*
05.02	Pigs', hogs', and boars' bristles or hair ; badger hair and other brush making hair ; waste of such bristles and hair :	
	A. Bristles	70% *ad val.*
	B. Other	70% *ad val.*
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material	70% *ad val.*
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof	70% *ad val.*
05.05	Fish waste	70% *ad val.*

1	2	3
[05.06]		
05.07	Skins and other parts of birds with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation ; powder and waste feathers :	
	A. Feathers and parts of feathers and down	70% *ad val.*
	B. Other	70% *ad val.*
05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape); treated with acid or degelatinised ; powder and waste of these products	70% *ad val.*
05.09	Ivory, tortoise-shell, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products ; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products :	
	A. Ivory	70% *ad val.*
	B. Buffalo horns	70% *ad val.*
	C. Other	70% *ad val.*
[05.10] [05.11]		
05.12	Coral and similar substances, unworked or simply prepared but not otherwise worked ; shells, unworked or simply prepared but not cut to shape ; powder and waste of shells :	
	A. Coral	70% *ad val.*
	B. Shells including mother of pearl	70% *ad val.*
	C. Other	70% *ad val.*
05.13	Natural sponges	70% *ad val.*
05.14	Ambergris, castoreum, civet and musk ; cantharides ; bile, whether or not dried, animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products :	
	A. Ambergirs, castoreum, civet and musk	70% *ad val.*
	B. Other	70% *ad val.*
05.15	Animal products not elsewhere specified or included ; dead animals of Chapter 1 or Chapter 3, unfit for human consumption :	
	B. Sinews and tendons	70% *ad val.*
	B. Parings and similar waste of raw hids and skins	70% *ad val.*
	C. Silk-worm eggs	Free
	D. Cochineal and similar insects	Free
	E. Other	Free

SECTION II

VEGETABLE PRODUCTS

CHAPTER 6

LIVE TREES AND OTHER PLANTS ; BULBS, ROOTS AND THE LIKE ; CUT FLOWERS AND ORNAMENTAL FOLIAGE

Notes

1. This Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use ; nevertheless it does not include potatoes, onions, shallots, garlic and other products of Chapter 7.

2. Any reference in heading No. 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials.

Heading No.	Name of article	Rate of duty
1	2	3
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dromant, in growth or in flower :	
	A. Bulbs	Free
	B. Other	Free
06.02	Other live plants, including trees, shrubs bushes, roots, cuttings and slips.	Free.
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	40% *ad val.*
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	40% *ad val.*

CHAPTER 7

EDIBLE VEGETABLE AND CERTAIN ROOTS AND TUBERS

Notes

In headings Nos. 07.01, 07.02 and 07.03, the word "vegetables" is to be taken to include edible mushrooms, truffles, olives, capers, tomatoes, potatoes, salad beetroot, cucumbers, gherkins marrows, pumpkins, aubergines, sweet peppers, fennel, parsley, chegvil, tarragon, cress, sweet, marjoram (Majorana hortensis or Origanum majorana), horse-radish and garlic.

Heading No. 07.04 covers all dried, dehydrated or evaporated vegetables of the kinds falling within headings Nos. 07.01 to 07.03, other than :

(a) Dried leguminous vegetables, shelled (heading No. 07.05);

(b) Ground sweat peppers (heading No. 09.04);

(c) Flours of the dried leguminous vegetables of heading No. 07.05 (heading No. 11.04);

(d) Flour, meal and flakes of potato (heading No. 11.05).

Heading No.	Name of article	Rate of duty
1	2	3
07.01	Vegetables, fresh or chilled :	
	A. Potatoes	Free
	01 Seed potatoes	Free
	02 Other	100% *ad val.*
	B. Tomatoes	100% *ad val.*
	C. Onions, shallots, garlic, leeks and other alliaceous vegetables (for example, chives and Welsh onions)	100% *ad val.*
	D. Other	100% *ad val.*
07.02	Vegetables (whether or not cooked), preserved by freezing	100% *ad val.*
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	100% *ad val.*
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared :	
	A. Dehydrated vegetables, all sorts, other than tomatoes, onions, potatoes and cauliflowers	70% *ad val.*
	B. Other	100% *ad val.*
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split :	
	A. For sowing	Free
	B. Other	Free
07.06	Manioc, arrowroot, salep jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or in-ulin content, fresh or dried, whole or sliced ; sago pith	55% *ad val.*

CHAPTER 8

EDIBLE FRUIT AND NUTS ; PEEL OF MELONS OR CITRUS FRUIT

Notes

1. This Chapter does not cover inedible nuts or fruits.

2. The word "fresh" is to be taken to extend to goods which have been chilled.

Heading No.	Name of article	Rate of duty
1	2	3
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not	
	A. Benanas	85% *ad val.*
	B. Coconuts	85% *ad val.*
	C. Brazil nuts	85% *ad val.*
	D. Cashew nuts	85% *ad val.*
	E. Pineapples	85% *ad val.*
	F. Avocados, mangoes, guavas and mangosteens	85% *da val.*
	G. Dates	85% *ad val.*
08.02	Citrus fruit, fresh or dried :	
	A. Oranges	85% *ad val.*
	B. Mandarines (including tangerines and satusmas) ; lementines, wilkings and other similar citrus hybrids	85% *ad val.*
	C. Lamons and limes	85% *ad val.*
	D. Grapefruit	85% *ad val.*
	E. Other..	85% *ad val.*
08.03	Figs, fresh or dried :	
	A. Figs, fresh	85% *ad val.*
	B. Figs, dried	85% *ad val.*
08.04	Grapes, fresh or dried :	
	A. Fresh	85% *ad val.*
	B. Dried..	85% *ad val.*
	01 Currants	85% *ad val.*
	02 Other..	85% *ad val.*
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not :	
	A. Almonds :	
	01 In shells	85% *ad val.*
	02 Other	85% *ad val.*
	B. Hazelnuts :	
	01 In shells	85% *ad val.*
	02 Other	85% *ad val.*

1	2	3
	C Other :	
	01 Betelnuts	Rs 20.00 per Kg.
	02 Other	85% *ad val.*
08.06	Apples, pears and quinces fresh :	
	A Apples	85% *ad val.*
	B Pears and quinces :	
	01 Pears	85% *ad val.*
	02 Quinces	85% *ad val.*
08.07	Stone fruit, fresh	85% *ad val.*
08.08	Berries, fresh	85% *ad val.*
08.09	Other fruit, fresh :	
	A Prunes	85% *ad val.*
	B. Other..	85% *ad val.*
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	85% *ad val.*
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	85% *as val.*
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04, or 08.05 :	
	A. Tamarind	85% *ad val.*
	B. Other..	85% *ad val.*
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions	85% *ad val.*

CHAPTER 9

COFFEE, TEA, MATE AND SPICES

Notes

1. Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows :

(a) Mixtures of two or more of the products falling within the same heading are to be classified in that headings ;

(b) Mixtures of two or more of the products falling within different headings are to be classified under heading No. 09.10.

The addition of other substances to the products of headings Nos. 09.04 to 09.10 [or to the mixtures referred to in paragraphs (a) or (b) above] shall not affect their classification provided that the resulting mixtures retain the essential character of the goods falling in those headings. Otherwise such mixtures are not classified in this Chapter ; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04.

2. This Chapter does not cover :

(a) Sweet peppers, unground (Chapter 7) ; or

(b) Cubeb pepper (piper cubeba) and other products of heading No. 12.07.

Heading No.	Name of article	Rate of duty
1	2	3
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins ; coffee substitutes containing coffee in any proportion :	
	A. Coffee, not roasted; coffee husks and skins	150% *ad val.*
	B. Coffee, roasted	150% *ad val.*
	C. Coffee substitutes containing coffee	150% *ad val.*
09.02	Tea :	
	A. Packed in retail packings	100% *ad val.*
	B. Other..	40% *ad val.*
09.03	Mate	40% *ad val.*
09.04	Pepper of genus " Piper " ; pimento of the genus " Capsicum " or the genus " pimenta " :	
	A. Black or white pepper	Rs. 12.00 per Kg.
	B. Other..	Rs. 12.00 per Kg.
09.05	Vanilla	70% *ad val.*
09.06	Cinnamon and cinnamon-tree flowers	Rs. 15.00 per Kg.
09.07	Cloves (whole fruit, cloves and stems)	Rs. 60.00 per Kg.
09.08	Nutmeg, mace and cardamoms :	
	A. Nutmeg	Rs. 10.00 per Kg.
	B. Mace	Rs. 20.00 per Kg.
	C. Cardamoms, small	Rs. 100.00 per Kg.
	D. Cardamoms, large	Rs. 20.00 per Kg.
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper :	
	A. Anise, badian, fennel and juniper	70% *ad val.*
	B. Coriander and cumin	70% *ad val.*
	C. Caraway	70% *ad val.*
09.10	Thyme, safforon and bay leaves ; other spices :	
	A. Ginger :	
	01 Ginger, fresh	Rs. 5.00 per Kg.
	02 Ginger, dry	Rs. 10.00 per Kg.
	B. Other :	
	01 Saffron	70% *ad val.*
	02 Other	70% *ad val.*

CHAPTER 10

CEREALS

Note

This Chapter only covers those grains which have been neither hulled nor otherwise worked. However, rice, husked, milled, polished, glazed, parboiled, converted or broken remains classified in heading No. 10.06.

Heading No.	Name of article	Rate of duty
1	2	3
10.01	Wheat and meslin (mixed wheat and rye) :	
	A. Durum wheat	*Free.*
	B. Other..	*Free.*
10.02	Rye	*Free.*
10.03	Barley	*Free.*
10.04	Oats	*Free.*
10.05	Maize	*Free.*
10.06	Rice :	
	A. In the husk (paddy or rough rice)	*Free.*
	B. Husked but not further prepared (cargo rice or brown rice) ..	*Free.*
	C. Semi-milled or wholly milled, whether or not polished or glazed	*Free.*
	D. Broken	*Free.*
10.07	Buck-wheat, millet, canary seed and grain sorghum other cereals :	
	A. Millet	*Free.*
	B. Sorghum	*Free.*
	C. Other..	*Free.*

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY ; MALT AND STARCHES ; GLUTEN ; INULIN

Notes

1. This Chapter does not cover ;

   (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.20) ;

   (b) Flours and meal prepared for use as infant food or for dietetic or culinary purposes of heading No. 19.02 ;

   (c) Corn flakes and other products falling within heading No. 19.05 ;

   (d) Pharmaceutical products (Chapter 30) ; or

   (e) Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06.

2. (A) Products from the milling of the cereals listed in the table below fall within this Chapter if they have, by weight on the dry product;

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall to be classified in heading No. 23.02.

(B) Products falling within this Chapter under the above provisions shall be classified in heading No. 11.01 (cereal flours) if the percentage passing through a silk gauze or man-made textile sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall to be classified in heading No. 11.02.

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 microns	500 microns
Wheat and Rye	45%	2.5%	80%	—
Barley	45%	3 %	80%	—
Oats	45%	5 %	80%	—
Maize and sorghum	45%	2 %	—	90%
Rice	45%	1.6%	80%	—
Buckwheat	45%	4 %	80%	—

Heading No.	Name of article	Rate of duty
1	2	3
11.01	Cereal flours :	
	A. Of wheat or of meslin	*Free.*
	B. Other..	*Free.*
	A. Of wheat or of meslin	*Free.*
	B. Other..	*Free.*
11.02	Cereal groats and cereal meal ; other worked cereal grains for example, rolled, flaked, polished pearled or kibbled but not further prepared, except rice falling within heading No. 10.06 ; germ of cereals, whole, rolled, flaked or ground:	
	A. Groats, meal and pellets of wheat	40% *ad val.*
	B. Cereal groats, meal and pellets' Other than of wheat) :	
	01 Oat groats	40% *ad val.*
	02 Other	40% *ad val.*
	C. Other worked cereal grains for example, rolled, flaked, polishd, pearled or kibbled but not further prepared) ; germs of cereals, whole, rolled, flaked or ground :	
	01 Rolled oats	70% *ad val.*
	02 Other	70% *ad val.*

1	2	3
[11.03]		
11.04	Flour of the dried leguminous vegetables falling within heading No. 07.05 or of the fruits falling within any heading in Chapter 8 ; flour and meal of sago and of roots and tubers falling within heading No. 07.06 :	
	A. Flour	
	01 Sago flour..	70% *ad val.*
	02 Other	70% *ad val.*
	B. Meals	70% *ad val.*
11.05	Flour, meal and flakes of potato	70% *ad val.*
11.06		
11.07	**Malt, roasted or not :**	
	A. Barley malt	70% *ad val.*
	B. Other...	70% *ad val.*
11.08	Starches ; inulin :	
	A. Starches	70% *ad val.*
	B. Inulin	70% *ad val.*
11.09	Wheat gluten, whether or not dried	70% *ad val.*

CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUIT ; MISCELLANEOUS GRAINS SEEDS AND FRUIT ; INDUSTRIAL AND MEDICAL PLANTS ; STRAW AND FODDER

Notes

1. Heading No. 12.01 is to be taken to apply, *inter alia,* to groundnuts, soya beans, mustard seeds, oil poppy seeds, seeds and copra. It is to be taken not to apply to coconuts or other products of heading No. 08.01 or to olives (Chapter 7 or Chapter 20).

2. For the purposes of heading No. 12.03, beet seeds, grass and other herbage seeds, seeds of or namental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species Vicia faba) and of lupnies are to be regarded as seeds of a kind used for sowing.

Heading No. 12.03 is, however, to be taken not to apply to the following even if for sowing :

(a) Leguminous vegetable (Chapter 7) ;

(b) Spices and other products of Chapter 9 ;

(c) Cereals (Chapter 10) ; or

(d) Products falling within heading No. 12.01 or 12.07.

3. Heading No. 12.07 is to be taken to apply, *inter alia,* to the following plants or parts thereof :

Basil, borage, hyssop all species of mint, rosemary, rue, sage and wormwood.

Heading No. 12.07 is, however, to be taken not to apply to :

(a) Oil seeds and oleaginous fruit (heading No. 12.01) ;

(b) Medicaments falling within Chapter 30 ;

(c) Perfumery or toilet preparations falling within Chapter 33 ; or

(d) Disinfectants, insecticides, fungicides, herbicides or similar products falling within heading No. 38.11.

Heading No.	Name of article	Rate of duty
1	2	3
12.01	Oil seeds and oleaginous fruit, whole or broken :	
	A. Ground-nuts ...	40% *ad val.*
	B. Copra ...	Rs. 3.00 per Kg.
	C. Palm nuts and kernels ...	40% *ad val.*
	D. Soya beans ...	40% *ad val.*
	E. Linseed ...	40% *ad val.*
	F. Cotton seeds ...	40% *ad val.*
	G. Castor oil seeds ...	40% *ad val.*
	H. Sunflower seeds ...	40% *ad val.*
	I. Sesamum seeds ...	40% *ad val.*
	J. Rape or colza seeds ...	40% *ad val.*
	K. Other ...	40% *ad val.*
	01 Safflower seeds ...	40% *ad val.*
	02 Tea seeds ...	40% *ad val.*
	03 Other ...	40% *ad val.*
12.02	Flours or meals of oilseeds or oleaginous fruit, non-defatted, excluding mustard flour ...	100% *ad val.*
12.03	Seeds, fruit and spores, of a kind used for sowing :	
	A. Seeds :	
	01 of vegetables and flowers ...	*Free*
	02 Other ...	*Free*
	B. Fruit and spores ...	*Free*
12.04	Sugar beet, whole or sliced, fresh, dried or powered, sugar cane :	
	A. Sugar beet ...	*Free*
	B. Sugar cane ...	*Free*
[12.05]		
12.06	Hop cones and lupulin. ...	115% *ad val.*
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, or for is secticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered : ...	
	A. Cinchona barke ...	*Free*
	B. Agari wood ...	55% *ad val.*
	C. Sandal wood ...	100% *ad val.*
	D. Betel leaver ...	Rs. 50 per Kg *ad val.*
	E. Other ...	

1	2	3
	01 Of a kind used primarily in pharmacy, namely, kataki, jibanti, ghandhamatric, metabish, kakuli, khirkakuli, kurduralava, kankrashringi, sailaj, thaikal, kaladana and talishapatra. ..	*Free*
	02 Other	100% *ad val.*
12.08	Chicory roots, fresh or dried, whole or cut, unroasted, locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared, fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading :	
	A. Chicory roots	120% *ad val.*
	B. Other	85% *ad val.*
12.07	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	40% *ad val.*
12.10	Mangolds, swedes, fodder roots ; hay, lucerne, clover, sainfoin, forage Kale, lupines, vetches and similar forage products	40% *ad val.*

CHAPTER 13

LACS ; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS.

Note

Heading No. 13.03 is to be taken to apply, *inter alia,* to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading is to be taken not to apply to :

(a) Liquorice extract containing more than 10% by weight of sucrose or when put up as confectionery (heading No. 17.04) ;

(b) Malt extract (heading No. 19.02) ;

(c) Extract of coffee, tea or mate (heading No. 21.02) ;

(d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22) ;

(e) Camphor, glycyrrhizin and other products of headings Nos. 29.13 and 29.41 ;

(f) Medicaments falling within heading No. 30.03 or blood-grouping reagents (heading No. 30.05) ;

(g) Tanning or dyeing extracts (heading No. 32.01 or 32.04) ;

(h) Essential, oils, concretes, absolutes and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.06) ; or

(ij) Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

Heading No.	Name of article	Rate of duty
1	2	3
[13.01] 13.02	Shellac, seed lac, stick lac and other lacs., natural gums, resins, gum-resins and balsams :	
	A. Shellac, seed lac, stick lac and other lacs	85% *ad val.*
	B. Natural gums, resins, gum resins and balsams	85% *ad val.*
13.03	Vegetable saps and extracts, pectic substances, pectinates and pectates ; agar-agar and other mucilages and thickners, derived from vegetable products :	
	A. Opium	Rs. 100.00 per Kg 10% *ad val.*

1	2	3
	B. Pectins	85% *ad val.*
	C. Agar-agar	85% *ad val.*
	D. Other	
	01 of a kind used in pharmacy	85% *ad val.*
	02 vegetable extracts for the preparation of beverages or food products	115% *ad val.*
	03 Other	115% *ad val.*

CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes

1. This Chapter does not cover the following products which are to be classified in Section XI:

Vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. Heading No. 14.01 is to be taken to apply, *inter alia,* to spilt osier, reeds, bamboos and the like, to rattan cores and to drawn or spilt rattans. The heading is to be taken not to apply to chipwood (heading No. 44.09).

3. Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.12).

4. Heading No. 14.03 is to be taken not to apply to prepared knots or tufts for broom or brush making (heading No. 96.01).

Heading No.	Name of article	Rate of duty
1	2	3
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark):	
	A. Rattan and canes	70% *ad val.*
	B. Bamboos	70% *ad val.*
	C. Other	70% *ad val.*
14.02	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass) ..	
	A. Kapok	70% *ad val.*
	B. Other	70% *ad val.*
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sargho, piassava, couchgrass and istle), whether or not in bundles or hanks:	
	A. Broomsticks	70% *ad val.*
	B. Palmyra Fibre	70% *ad val.*
	C. Other	70% *ad val.*

1	2	3
[14.04]	Vegetable products not elsewhere specified or included.	
14.05		
	A. Tendu leaves (Biri leaves)	Rs. 5.00 per Kg. +10% *ad val.*
	B. Non-sterlised sea-tangle tents	70% *ad val.*
	C. Hena	40% *ad val.*
	D. Turmeric	40% *ad val.*
	E. Dom Nuts	70% *ad val.*
	F. Other :	
	01 Vegetable product of a kind used primarily in dyeing or in tanning	40% *ad val.*
	02 Other	70% *ad val.*

SECTION III

ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES

CHAPTER 15

ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES.

Notes

1. This Chapter does not cover:

(a) Pig fat or poultry fat of heading No. 02.05;

(b) Cocoa butter (fat or oil) (heading No. 18.04);

(c) Greaves (heading No. 23.01) and residues of heading No. 23.04;

(d) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI; or

(e) Factice derived from oils (heading No. 40.02).

2. Soapstocks, oil foots and dregs, stearing, woold grease and glycerol residues are to be taken to fall in heading No. 15.17.

Heading No.	Name of article	Rate of duty
1	2	3
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted.	70% *ad val.*
15.02	Fats of bovine cattle, sheep or goats, unrendered ; rendered or solvent—extracted fats, (including "premier jus") contained from those unrendered fats :	
	A. Tallow	25% *ad val.*
	B. Other	70% *ad val.*
15.03	Lard stearin, oleostearin and tallow stearin ; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way :	
	A. Stearin	40% *ad val.*
	B. Other	70% *ad val.*

1	2	3
15.04	Fats and oils, of fish and marine mammals, whether or not refined.	
	A. Fish liver oil :	
	01 Cod liver oil packed in containers not exceeding 6.5 Kg. capacity	50% *ad val.*
	02 Other..	70% *ad val.*
	B. Other fats and oils	70% *ad val.*
	C. Oil and fats of marine mammals	70% *ad val.*
15.05	Wool grease and fatty substances derived therefrom (inlcuding lanolin)	70% *ad val.*
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste). ..	
	A. Neat's foot oil	40% *ad val.*
	B. Other	70% *ad val.*
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified :	
	A. Soya bean oil.	Free
	B. Cotton seed oil	Free
	C. Ground-nut oil	Free.
	D. Olive oil	70% *ad val.*
	E. Sunflower seed oil	Free.
	F. Rape, colza or mustard oils :	
	01 rape oil	70% *ad val.*
	02 colza oil	70% *ad val.*
	03 mustard oil	70% *ad val.*
	G. Linseed oil	70% *ad val.*
	H. Palm oil	70% *ad val.*
	I. Coconut (copra) oil	70% *ad val.*
	J. Palm kernal oil	70% *ad val.*
	K. Castor oil	70% *ad val.*
	L. Seasamum oil	70% *ad val.*
	M. Other :	
	01 Tung oil	50% *ad val.*
	02 Other	70% *ad val.*
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas or otherwise modified :	
	A. Animal oil	70% *ad val.*
	B. Vegetable oil	70% *ad val.*
[15.09] 15.10	Fatty acids ; acid oils from refining ; fatty alcohols :	
	A. Fatty acids ; acid oils from refining :	
	01 Acid oil from refining	40% *ad val.*
	02 Fatty acids	40% *ad val.*
	B. Fatty alcohols	40% *ad val.*
15.11	Glycerol and glycerol lyes :	
	A. Glycerol	70% *ad val.*
	B. Other	70% *ad val.*
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared :	
	A. Animal oils and fats :	
	01 Fish and whale oil	70 paisa per Kg. + 10% *ad val.*
	02 Other	70% *ad val.*
	B. Vegetable oils and fats	85% *ad val.*
15.13	Margarine, imitation lard and other prepared edible fats :	
	A. Margarine	85% *ad val.*
	B. Other	85% *ad bal.*
[15.14]	Spermaceti, crude, pressed or refined, whether or not coloured ;	
15.15	beeseax and other insect waxes, whether or not coloured :	
	A. Spermaceti, crude, pressed or refined, whether or not coloured.	85% *ad val.*
	B. Beeswax and other insect waxes, whether or not coloured ..	85% *ad val.*

1	2	3
15.16	Vegetable waxes, whether or not coloured	85% *ad val.*
15.17	Degras ; residues resulting from the treatment of fatty substances or animal or vegetable waxes :	
	A. Degras	85% *ad val.*
	B. Other	85% *ad val.*

SECTION IV

PREPARED FOODSTUFFS : BEVERAGES, SPIRITS AND VINGAR ; TOBACCO

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOLLUSCS

Note

This Chapter does not cover meat, meat offal, fish, crustaceans or molluscs, prepared or preserved by the processes specified in Chapter 2 and 3.

Heading No.	Name of article	Rate of duty
1	2	3
16.01	Sausages and the like, of meat, meat offal or animal blood :	
	A. Canned -- -- -- -- -- --	160% *ad val.*
	B. Other -- -- -- -- -- --	160% *ad val.*
16.02	Other prepared or preserved meat or meat offal.	
	A. Canned -- -- -- -- -- --	160% *ad val.*
	B. Other -- -- -- -- -- --	160% *ad val.*
16.03	Meat extracts and meat juices fish extracts -- -- --	160% *ad val.*
16.04	Prepared or preserved fish, including caviar and caviar substitutes :	
	A. Fish canned -- -- -- -- -- --	160% *ad val.*
	B. Other -- -- -- -- -- --	160% *ad val.*
16.05	Crustaceans and molluscs, prepared or preserved -- --	160% *ad val.*

1	2	3
	C. Other :	
	01 Food for infants and invalids, containing milk, not packed for retail sale	70% *ad val.*
	02 Other	70% *ad val.*
19.03	Macaroni, spaghetti and similar products	100% *ad val.*
19.04	Tapioca and sago ; tapioca and sago substitutes obtained from potato or other starches :	
	A. Sagos	50% *ad val.*
	B Other	70% *ad val.*
19.05 [19.06]	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)..	85% *ad val.*
19.07	Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit : communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	160% *ad val.*
190.8	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion..	160% *ad val.*

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS.

Notes

1. This Chapter does not cover :

(a) Vegetables or fruit, prepared or preserved by the processes specified in Chapter 7 and 8 ; or

(b) Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).

2. The vegetables of heading Nos. 20.01 and 20.02 are those which fall in heading Nos. 07.01 to 07.05 when imported in the states provided for in those headings.

3. Edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger and angelica) are to be classified with the preserved fruit falling under heading No. 20.06 ; roasted ground-nuts are also to be classified in heading No. 20.06.

4. Tomato juice the dry weight content of which is 7% or more is to be classified under heading No. 20.02.

Heading No.	Name of article	Rate of duty
1	2	3
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard.	160% *ad val.*
20.02	Vegetable prepared or preserved otherwise than by vinegar or acetic acid	160% *ad val.*
	A. Asparagus, canned	160% *ad val.*
	B. Other	160% *ad val.*
20.03	Fruit preserved by freezing, containing added sugar	160% *ad val.*

1	2	3
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallised)	160% *ad val.*
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar ..	160% *ad val.*
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit :	
	A. Roasted nuts, including roasted ground nuts	160% *ad val.*
	B. Other	160% *ad val.*
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit :	
	A. Orange Juice	160% *ad val.*
	B. Grape fruit juice	160% *ad val.*
	C. Juice of any other citrus fruit	160% *ad val.*
	D. Pineapple juice	160% *ad val.*
	E. Tomato Juice	160% *ad val.*
	F. Juice of any other fruit or vegetable	160% *ad val.*
	G. Mixture of Juices	160% *ad val.*

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes

1. This Chapter does not cover :

(a) Mixed vegetable of heading No. 07.04 ;

(b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01) ;

(c) Spices and other products of headings Nos. 09.04 to 09.10 ;

(d) Yeast put up as a medicament and other products of heading No. 30.03 ; or

(e) Prepared enzymes of heading No. 35.07.

2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.02.

3. For the purposes of heading No. 21.05, he expression " homogenised composite food preparations " means preparations of a kind used as infant food or for dietetic purposes, consisting of finely homogenised mixture of two or more basic ingredients such as meat (including meat offal), fish, vegetables and fruit. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients other than meat, meat offal or fish.

Heading No.	Name of article	Rate of duty
1	2	3
[21.01]		
21.02	Extracts, essences or concentrates, of coffee, tea or mate and preparations with a basis of those extracts, essences or concentrates ; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof :	
	A. Extracts, essences or concentrates, of coffee, and preparations with a basis of those extracts, essences or concentrates ; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof :	
	01 Instant coffee	150% *ad val.*
	02 Other	150% *ad val.*

1	2	3
	B. Extracts, essences or concentrates of tea or mate, and preparations with a basis of those extracts, essences or concentrates.	150% *ad val.*
21.03	Mustard flour and prepared mustard	160% *ad val.*
21.04	Sauces ; mixed condiments and mixed seasonings	160% *ad val.*
21.05	Soups and broths, in liquid, solid or powder form ; homogenised composite food preparations :	
	A. Soups and broths in liquid, solid or powder form ..	160% *ad val.*
	B. Homogenised composite food preparations	160% *ad val.*
21.06	Natural yeasts (active or inactive) ; prepared baking powders :	
	A. Dried yeast	70% *ad val.*
	B. Other	70% *ad val.*
21.07	Food preparations not elsewhere specified or included:	
	A. Flavouring powders and concentrated extracts for the preparation of food and beverages	115% *ad val.*
	B. Concentrated and powdered milk in which animal fat has been wholly or partially substituted by vegetable fat ..	50% *ad val.*
	C. Other :	
	01 Food for infants and invalids	50% *ad val.*
	02 Other	160% *ad val.*

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Notes

1. This Chapter does not cover :

(a) Sea water (heading No. 25.01) ;

(b) Distilled and conductivity water and water of similar purity (heading No. 28.58) ;

(c) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.14) ;

(d) Medicaments of heading No. 30.03 ; or

(e) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of heading Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on test by Gay Lussac's hydrometer at a temperature of 15°C.

Heading No.	Name of article	Rate of duty
1	2	3
22.01	Waters, including spa waters and aerated waters ; ice and snow :	
	A. Ordinary natural water and natural snow and ice.. ..	*Free.*
	B. Other	70% *ad val.*
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07	160% *ad val.*
22.03	Beer made from malt	Rs. 8.10 per litre +40% *ad val.*
22.03	Grape, must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	250% *ad val.*
22.05	Wine of fresh grapes ; grape must with fermentation arrested by the addition of alcohol	
	A. Wines not containing more than 42% of proof spirit :	
	01 Champagne and other sparking wines	Rs. 31.70 per litre +10% *ad val.*
	02 Other sorts	Rs. 23.80 per litre +10% *ad val.*
	B. Wines containing more than 42% of proof spirit	Rs. 132.00 per litre +40% *ad val.*
22.06	Vermouths, and other wines of fresh grapes flavoured with armatic extracts	The duties applicable to heading No. 22.05
22.07	Other fermented beverages (for example, cider, perry and mead) :	
	A. Cider	250% *ad val.*
	B. Other	The duties applicable to heading No. 22.03 and 22.05.
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80 or higher ; denatured spirits (including ethyl alcohol and neutral spirits) or any strength ;	
	A. Denatured spirits	85% *ad val.*
	B. Other	Rs. 132.00 per litre +40% *ad val.*
22.09	Spirits (other than those of heading No. 22.08) ; liqueurs and other spirituous beverages ; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages :	
	A. Whisky	Rs. 132.00 per litre +40% *ad val.*
	B. Spirits obtained by distilling wine or grape marc.. ..	Rs. 132.00 per litre +40% *ad val.*
	C. Other :	
	01 Concentrated extracts for the manufacture of beverages.	Rs. 132.00 per litre +40% *ad val.*
	02 Other	Rs. 132.00 per litre +40% *ad val.*
22.10	Vinegar and substitutes for vinegar	160% *ad val.*

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Heading No.	Name of article	Rate of duty
1	2	3
23.01	Flours and meals, of meat, offals, fish crustaceans or molluscs, unfit for human consumption ; greaves :	
	A. Flours and meals, of meat or offals, unfit for human consumption; greaves..	40% *ad val.*
	B. Flours and meals, of fish, crustaceans or molluscs, unfit for human consumption	40% *ad val.*
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables	
	A. Of maize or rice	40% *ad val.*
	B. Of other cereals	40% *ad val.*
	C. Of leguminous vegetables	40% *ad val.*
23.03	Beet-pulp, bagasse and other waste of sugar manufactured ; brewing and distilling dregs and waste ; residues of starch manufacture and similar residues	40% *ad val.*
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils :	
	A. Of soya beans	40% *ad val.*
	B. Of ground-nuts	40% *ad val.*
	C. Of cotton seeds	40% *ad val.*
	D. Of linseed	40% *ad val.*
	E. Of sunflower seeds	40% *ad val.*
	F. Of palm nuts or kernels	40% *ad val.*
	G. Of coconut (copra)	40% *ad val.*
	H. Of rape of colza seeds	40% *ad val.*
	I. Other	40% *ad val.*
23.05	Wine lees ; argol	40% *ad val.*
23.06	Products of vegetable origin of a kind used for animal food ; not elsewhere specified or included	40% *ad val.*
23.07	Sweetened forage ; other preparations of a kind used in animal feeding :	
	A. Premixes	40% *ad val.*
	B. Other	40% *ad val.*

CHAPTER 24

TOBACCO

Heading No.	Name of article	Rate of duty
1	2	3
24.01	Unmanufactured tobacco ; tobacco refuse	
	A. Tobacco, not stripped, flue cured, of the Viginia type ..	Rs. 40.00 per kg. +10% *ad val.*
	B. Tobacco, not stripped, other	Rs. 40.00 per kg. +10% *ad val.*
	C. Tobacco, wholly or partly stripped, flue cured, of the Virginia type	Rs. 40.00 per kg. +10% *ad val.*
	D. Tobacco, wholly or partly stripped, Other	Rs. 40.00 per kg. +10% *ad val.*
	E. Tobacco refuse	Rs. 40.00 per kg. +10% *ad val.*
24.02	Manufactured tobacco ; tobacco extracts and essences :	
	A. Cigars and cheroots ; cigaillos	310% *ad val.*
	B. Cigarettes	310% *ad val.*
	C. Other :	
	01 Tobacco extracts and essences	85% *ad val.*
	02 Pipe tobacco	Rs. 160.00 per kg. +40% *ad val.*
	03 Other	Rs. 160.00 per kg. +40% *ad val.*

SECTION V

MINERAL PRODUCTS

CHAPTER 25

SALT, SULPHUR ; EARTHS AND STONE ; PLASTERING MATERIALS, LIME AND CEMENT

Notes

1. Except where their context or Note 3 to this Chapter otherwise require, the headings of this Chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described therein.

2. This Chapter does not cover :—

(a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02) ;

(b) Ferrus earth colours containing 70% more by weight of combined iron evaluated as Fe_2O_3 (heading No. 28.23);

(c) Medicaments and other products of Chapter 30;

(d) Perfumery, cosmetics or toilet preparations of heading No. 33.06;

(e) Road and paving setts, curbs and flagstones (heading No. 68.03), mosaic cubes (heading No. 68.02) and roofing, facing and damp course slates (heading No. 68.03);

(f) Precious or semi-precious stones (heading No. 71.02);

(g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading No. 38.19; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01); or

(h) Writing or drawing chalks, tailors; or billiards chalks (heading No. 98.05).

3. Heading No. 25.32 is to be taken to apply, *inter alia*, to: earth colours, whether or not calcined or mixed together; natural misaceous iron oxides; meerochaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontiante (whether or not calcined), other than strontium oxide; broken pottery.

Heading No.	Name of article	Rate of duty
1	2	3
25.01	Common salt (including rock salt, sea and table salt); pure sodium chloride; salt liquors; sea water:	
	A. Common salt	160% *ad val.*
	B. Pure sodium chloride	40% *ad val.*
	C. Other	55% *ad val.*
25.02	Unroasted iron pyrites	Free.
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	25% *ad val.*
25.04	Natural graphite	25% *ad val.*
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01:	
	A. Silica sand	40% *ad val.*
	B. Other	40% *ad val.*
25.06	Quartz (other than natural sands); quartizite including quartzite not further worked than roughly split, roughly squared or squared by sawing..	40% *ad val.*
25.07	Clay (for example, kaolin and bentonite), and alusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths	40% *ad val.*

1	2	3
	A. Kaolin (China clay)	40% *ad val.*
	B. Fuller's Earth	40% *ad val.*
	C. Other	40% *ad val.*
25.08	Chalk	40% *ad val.*
[25.09]		
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	
	A. Unground :	
	01 Natural calcium phosphate	40% *ad val.*
	02 Phosphatic chalk	40% *ad val.*
	03 Other	40% *ad val.*
	B. Ground :	
	01 Natural calcium phosphate	40% *ad val.*
	02 Phosphatic Chalk	40% *ad val.*
	03 Other	40% *ad val.*
25.11	Natural barium sulphate (barytes) ; natural barium carbonate (witherite), whether or not calcined, other than barium oxide ..	
	A. Natural Barium Sulphate (barytes)	40% *ad val.*
	B. Natural Barium Carbonate (witherite)	40% *ad val.*
25.12	Silicious fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less	40% *ad val.*
25.13	Pumice stone ; emer y ; natural corundum, natural garnet and other natural abrasives, wheather or not heat-treated :	
	A. Pumice stone	40% *ad val.*
	B. Other	40% *ad val.*
25.14	Salte, including slate not further worked than roughly split, roughly squared or squared by sawing	40% *ad val.*
25.15	Marble, travetine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabster, including such stone not further worked than roughly split, roughly squared or squared by sawing .. :	
	A. Marble	40% *ad val.*
	B. Other	40% *ad val.*
26.16	Granite, prophyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing	40% *ad val.*
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, flint and shingle, whether or not heat-treated ; granules and clippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16 :	
	A. Flint	40% *ad val.*
	B. Other	Free
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing ; agglomerated dolomite (including tarred dolomite)	40% *ad val.*
25.19	Natural magnesium carbonate (magnesite) ; fused magnesia ; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering ; other magnesium oxide, whether or not chemically pure :	
	A. Dead burnt magnesia	40% *ad val.*
	B. Other	40% *ad val.*

1	2	3
25.20	Gypsum ; anhydrite ; calcined gypsum and plasters with a basis of calcium sulphate, whether or not coloured, but not included plasters specially prepared for used in dentistry :	
	A. Gypsum and anhydrite	40% *ad val.*
	B. Other	40% *ad val.*
25.21	Limestone flux and calcareous stone, commonly used for the manufature of lime or cement	40% *ad val.*
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	40% *ad val.*
25.23	Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cement, whether or not coloured or in the form of clinker .. .. :	
	A. Portland cement :	
	01 Coloured and white cement	Rs. 70.00 per metric ton + 10% *ad val.*
	02 Other	85% *ad val.*
	B. Ciment fondu (aluminous cement)	85% *ad val.*
	C. Other	85% *ad val.*
25.24	Asbestos :	
	A. Asbestos Fibre	40% *ad val.*
	B. Other	40% *ad val.*
[25.25]		
25.26	Mica, including splittings ; mica waste	40% *ad val.*
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing ; talc ..	40% *ad val.*
25.28	Natural ryolite and natural chiolite	40% *ad val.*
[25.29]		
25.30	Crude natural borates and concentrates thereof (calcined or not), but not inluding borates separeted from natural brine ; crude natural boric acide containing not more than 85% of H3 BO3 calculated on the dry weight :	
	A. Boric acid	40% *ad val.*
	B. Borax	40% *ad val.*
	C. Other	40% *ad val.*
25.31	Felspar, leucite, nepheline and nepheline syenite ; fluorspar ...	40% *ad val.*
25.32	Mineral substances not elswhere specified or included	
	A. Earth colours, whether or not calcined or mixed together ; natural miscaceous iron oxide	40% *ad val.*
	B. Mecrschaum (whether or not in polished pieces) and amber ; agglomerated meerschaum and agglomerated abmber, in plates rods, sticks or similar forms, not worked after moulding ; Jet	85% *ad val.*
	C. Natural arsenic sulphides	40% *ad val.*
	D. Ores of the rare earth metals	Free.
	E. Broken pottery	40% *ad val.*
	F. Strontianite (whether or not calcined), other than strontium oxide	40% *ad val.*
	G. Other	40% *ad val.*

CHAPTER 26

METALLIC ORES SLAG AND ASH

Notes

1. This Chapter does not cover :—

(a) Slag and similar industrial waste prepared as macadam (heading No. 25.17) ;

(b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19) ;

(c) Basic slag of Chapter 31 ;

(d) Slag wool, rook wool or similar mineral wools (heading No. 68.07) ;

(e) Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels and other waste and scrap, of precious metal (heading No. 71.11) ; or

(f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of heading No. 26.01, the term "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury of the metals of heading No. 28.50 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading No. 26.03 is to be taken to apply only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Heading No.	Name of article	Rate of duty
1	2	3
26.01	Metallic ores and concentrates and roasted iron pyrites	
	A. Roasted iron pyrites (pyrites conders), whether or not agglomerated	Free.
	B. Iron ores and oncentrates, non-agglomerated	Free.
	C. Irnn ore agglomerates (sinters, pellets, briquettes, etc) ..	Free.
	D. Copper ores and concentrates	Free.
	E. Nickel ores and concentrates	Free.
	F. Aluminium ores and concentrates	Free·
	G. Lead ores and concetrates	Free.
	H. Zine ores and concentrates	Free.
	I. Tin ores and concentrates	Free.
	J. Maaganese ores and concentrates, including manganiferious iron ores and concentrates with a managese content of 20% or more by weitht	Free.
	K. Chromium ores anc concentrates	Free.
	L. Tungsten ores and concentrates	Free.
	M. Ores and concentrates of molybdenum, niobium, tantalum, vanadium or zirconium	Free.
	N. Ores and concentrates of uranium or thorium	Free.
	O. Other base metal ores and concentrates	Free.
	P. Ores and concentrates of precious metals	Free.
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel	Free.
26.03	Ash and residus (other than from the manufacture of iron or steel), containing metals or metallic compounds :	
	A. Hard zinc spleter including zinc dross	Free
	B. Other	Free·
26.04	Other slag and ashr including kelp	Free.

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Notes.

1. This Chapter does not cover:

(a) Separate chemically defined organic compounds, other than chemically pure methane and propane which are to be classified in heading No. 27.11;

(b) Medicaments falling within heading No. 30.03; or

(c) Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.04 or 38.07.

2. Heading No. 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or other mineral tars, by processing petroleum or by any other process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.

3. References in heading No. 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

4. Heading No. 27.13 is to be taken to include not only paraffin wax and the other products specified therein, but also similar products obtained by synthesis or by other processes.

Heading No.	Name of article	Rate of duty
1	2	3
27.01	Coal; briquettes, ovoids and similar solid furels manufactured from coal.	
	A. Anthracite, whether or not pulverised, but not agglomerated..	Free.
	B. Other coal, whether or not pulverised, but not agglomerated	Free.
	C. Briquettes ovoids and similar solid fuels manufactured from coal	Free.
27.02	Lignite, whether or not agglomerated.	
	A. Lignite, whether or not pulverised, but not agglomerated ..	Free.
	B. Agglomerated lignite	Free.
27.03	Peat (including peat litter), whether or not agglomerated. :	
	A. Peat, whether or not compressed into bales, but not agglomerated	Free.
	B. Agglomerated lignite	Free.
27.04	Cohe and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon .. :	

1	2	3
	A. Coke and semi-coke of coal ; retort carbon :	
	01 Coke	35% *ad val.*
	02 Semi-cohe	35% *ad val.*
	03 Retort carbon	35% *ad val.*
	B. Coke and semi-coke of ignite or peat :	
	01 Coke	35% *ad val.*
	02 Semi-coke	35% *ad val.*
[27.05]		
27.05	Coal gas, water gas, producer gas and similar gases ..	35% *ad val.*
27.06	Tar distilled from coal, from lignite or from peat, and other minerals tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	35% *ad val.*
27.07	Oils and other products of the distillation of high temperature coal tar ; similar products as defined in Note 2 to this Chapter :	
	A. Benzole	35% *ad val.*
	B. Toluole	35% *ad val.*
	C. Xylole	35% *ad val.*
	D. Other	35% *ad val.*
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars :	
	A. Pitch, obtained from cool tar or from other mineral tars ..	35% *ad val.*
	B. Pitch coke	35% *ad val.*
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Free.
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude ; preparations not elsewhere specified or included, containning not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils beingthe basic constituents of the preparations :	
	A. Motor spirit, including aviation spirit :	
	01 Motor spirit	Rs. 1.13 per litre.
	02 Aviation spirit	Rs. 1.08 per litre.
	B. Spirit type jet fuel	6 Paisa per litre.
	C. Other light oils and preparations :	
	01 White spirit	5 paisa per litre.
	02 Other	72-1/2% *ad val.*
	D. Kerosene, including cerosene type jet fuel :	
	01 Kerosene	25 paisa per litre.
	02 J. P. I.	6 Paisa per litre.

1	2	3
	03 J. P. 4	6 Paisa per litre.
	04 Other	6 Paisa per litre.
	E. Other medium oils and preparations :	
	01 Light diesel oil	24 Paisa per litre.
	02 Other	7-1/2% *ad val.*
	F. Gas oils :	
	01 High speed diesel oil	45 Paisa per litre.
	02 Other	72-1/2 *ad val.*
	G. Fuel oils :	
	01 Furance oil	Rs. 185.20 per metric ton.
	02 Other	72-1/2 % *ad val.*
	H. Lubricating oils, other heavy oils and preparations ...	
	01 Lubricating oil, *i.e.* oil such as is not ordinarily used for any other purpose than lubrication, which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer by Abel's close test :	
	(*a*) in packs not exceeding ten litres	Rs. 1.03 per litre + 10% *ad val.*
	(*b*) in packs over ten litres	81 Paisa + 10% *ad val.*
	02 Mineral oil which has its flashing point at or above two hundred degrees of Fahrenheits's thermometer and is ordinarily used for the batching of jute or other fibre	27-1/2% *ad val.*
	03 Greases	72-1/2 *ad val.*
	04 Brake fluid	72-1/2% *ad val.*
	05 Liquid paraffin	72-1/2 *ad val.*
	06 White oil	72-1/2 *ad val.*
	07 Other	72-1/2 *ad val.*
27.11	Petroleum gases and other gaseous hydrocabrons :	
	A. Liquified propane and butane	35% *ad val.*
	B. Liquified gaseous hydrocarbones, ...	35% *ad val.*
	C. Petroleum gases and other gaseous hydrocarbons in the gas-hydrocarbons in the gaseous state	35% *ad val.*
27.12	Petroleum Jelly	35% *ad val.*
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured ..	50% *ad val.*
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals :	
	A. Petroleum coke	50% *ad val.*
	B. Other	50% *ad val.*
27.15	Bitumen and asphalt, natural, bituminous shale, asphaltic rock and tar sands :	
	A. Asphalt	50% *ad val.*
	B. Gilsonite	50% *ad val.*
	G. Other	50% *ad val.*
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, Cut-backs)	50% *ad val.*
27.17	Electric current	Free.

SECTION VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

Notes

1. (a) Goods (other than radio-active ores) answering to a description in heading No. 28.50 or 28.51 are to be classified in those headings and in no other heading of the Nomenclature.

(b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.49 or 28.52 are to be classified in those headings and in no other heading of this Section.

2. Subject to Note 1 above, goods classified within heading Nos. 30.03, 30.04, 30.05, 32.09, 33.06, 35.06, 37.08 or 38.11 by reason of being put up in measured doses or for sale by retail are to be classified in those headings and in no other heading of the Nomenclature.

3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall within the present Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :—

(i) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked ;

(ii) imported together ; and

(iii) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28

INORGANIC CHEMICALS ; ORGANIC AND INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE EARTH METALS, OF RADIO-ACTIVE ELEMENTS AND OF ISOTOPES.

Notes

1. Except where their context or these Notes otherwise require, the heading of this Chapter are to be taken to apply only to :—

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities ;

(b) Products mentioned in (a) above dissolved in water ;

(c) Products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use ;

(d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport ;

(e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dunting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use.

2. In addition to dithionites stabilised with organic substances and to sulphoxylates (heading No. 28.36), carbonates and percarbonates of inorganic bases (heading No. 28.42), cyanides and complex cyanides inorganic bases (heading No. 28.43), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.44), organic products included in heading Nos. 28.49 to 28.52 and metal and non-metal carbides (heading No. 28.56), only the following compounds of carbon are also to be classified in the present Chapter :—

(a) Oxides of carbon ; hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.13) ;

(b) Oxyhalides of carbon (heading No. 28.14) ;

(c) Carbon disulphide (heading No. 28.14) ;

(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.48) ;

(e) Solid hydrogen peroxide (heading No. 28.54), carbon oxysulphide, thiocarbony halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.58) other than calcium cyanamide containing not more than 25% by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31).

3. This Chapter does not cover :—

(a) Sodium chloride and magnesium oxide, whether or not chemically pure, and other products falling within Section V ;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above ;

(c) Products mentioned in Note 1, 2, 3 or 4 of Chapter 31 ;

(d) Inorganic products of a kind used as luminophores, falling within heading No. 32.07 ;

(e) Artificial graphite (heading No. 38.01) ; products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17 ; ink removers put up in packings for sale by retail, of heading No. 38.19 ; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19 ;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (heading Nos. 17.02 to 71.04, and precious metals and precious metal alloys falling within Chapter 71 ;

(g) The metals, whether or not chemically pure, and metal alloys falling within any heading of Section XV ; or

(h) Optical elements for example, of the halides of the alkali or for the alkaline-earch metals (heading No. 90.01).

4. Chemically defined complex acids consisting of a non-metal acid falling within sub-Chapter II and a metallic acid falling within sub-Chapter IV are to be classified in heading No. 28.13.

5. Heading Nos. 28.29 to 28.48 inclusive are to be taken to apply only to metallic or amonium salts or peroxy salts. Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.48.

6. Heading No. 28.50 is to be taken to apply only to :—

(a) The following fissile chemical elements and isotopes : natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes ;

(b) The following radio-active chemical elements : technetium, promethium, polonium, astatine, radon, francium, radium, actinium, prota ctinium, neptunium americium and other elements of higher atomic number ;

(c) All other radio-active isotopes, natural or artificial, including those of the precious metals and of the base metals of Sections XIV and XV ;

(d) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined and whether or not mixed together ;

(e) Alloys (other than ferro-uranium), dispersions and cermets, containing any of these elements or isotopes or their inorganic or organic compounds ;

(f) Nuclear reactor cartridges, spent or irradiated.

The term "isotopes" mentioned above and in heading Nos. 28.50 and 28.51 includes "enriched isotopes", but does not include chemical elements which occur in nature as pure isotopes nor uranium depleted in U 235.

7. Heading No. 28.55 is to be taken to include ferro-phosphorus containing 15% or more by weight of phosphorus and phosphor copper containing more than 8% by weight of phosporus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in the present Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.19.

Heading No.	Name of article	Rate of duty
1	2	3
	I. CHEMICAL ELEMENTS	
28.01	Halogens fluorine, chlorine, bromine and iodine) :	
	A. Chlorine	40% *ad val.*
	B. Fluorine, bromine and iodine	40% *ad val.*
28.02	Sulphur, sublimed or precipitated ; collodial sulphur :	40% *ad val.*

1	2	3
28.03	Carbon (including carbon black).	
	A. Carbon black	40% *ad val.*
	B. Other	40% *ad val.*
28.04	Hydrogen, rare gases and other non-metals :	
	A. Oxygen, nitrogen, hydrogen and rare gases. :	
	01 Rare gases	40% *ad val.*
	02 Other	85% *ad val.*
	B. Selenium, tellurium, phosphorus, arsenic, silicon and boron :	
	01 Phosphorus, white	40% *ad val.*
	02 Phosphorus, red	40% *ad val.*
	03 Other	40% *ad val.*
28.05	Alkali and alkaline-earth metals ; rare earth metals, yttrium and scandium and intermixtures or inter-alloys thereof ; mercury :	
	A. Mercury	40% *ad val.*
	B. Alkali and alkaline-earth metals ; rare earth metals, yttrium and scandium and inter mixtures or interalloys thereof ..	40% *ad val.*
	II. INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS	
28.06	Hydrochloric acid and chloro sulphuric acid.	
	A. Hydrochloric acid	85% *ad val.*
	B. Chlorosulphuric acid	40% *ad val.*
[28.07]		
28.08	Sulphuric acid ; oleum.	
	A. Sulphuric acid	85% *ad val.*
	B. Oleum	85% *ad val.*
28.09	Nitric acid ; sulphonitric acids	40% *ad val.*
	B. Nitric acid	85% *ad val.*
28.10	Phosphorus pentoxide and phosphoric acids (meta, ortho- and pyro)	40% *ad val.*
[28.11]		
28.12	Boric oxide and boric acid.	
	A. Boric Oxide	40% *ad val.*
	B. Boric acid	40% *ad val.*
28.13	Other in organic acids and oxygen compounds of non-metals (excluding water).	
	A. Sulphur dioxide	40% *ad val.*
	B. Arsenic trioxide, arsenic pentoxide and acids of arsenic ..	40% *ad val.*
	C. Other	40% *ad val.*
	III. HALOGEN AND SULPHUR COMPOUNDS OF NON-METALS	
28.14	Halides, oxyhalides and other halogen compounds of non-metals ..	40 % *ad val.*
28.15	Sulphides of non-metals ; phosphorus trisulphide	40% *ad val.*
	IV. INORGANIC BASES AND METALLIC OXIDES, HYDROXIDES AND PEROXIDES	
28.16	Ammonia, anhydrous or in aqueous solution.	
	A. Anhydrous ammonia gas	85% *ad val.*
	B. Other	85% *ad val.*
28.17	Sodium hydroxide (caustic soda) ; potassium hydroxide (caustic potash) ; peroxides of sodium or potassium :	
	A. Sodium hydroxide (caustic soda), solid..	50% *ad val.*
	B. Sadium hydroxide in aqueous solution	40% *ad val.*
	C. Pattassium hydroxide (caustic potash) ; peroxides of sodium or potassium	40% *ad val.*

1	2	3
28.18	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium	40% *ad val.*
28.19	Zinc oxide and zinc peroxide	40% *ad val.*
28.20	Aluminium oxide and hydroxide ; artificial corundum :	
	A. Aluminium oxide	40% *ad val.*
	B. Aluminium hydroxide	40% *ad val.*
	C. Artificial corundum	40% *ad val.*
28.21	Chromium oxides and hydroxides	40% *ad val.*
28.22	Manganese oxides	40% *ad val.*
28.23	Iron oxides and hydroxides ; earth colours containing 70% or more by weight of combined iron evaluated as $Fe_2 O_3$	40% *ad val.*
28.24	Cobalt oxides and hydroxides ; commercial cobalt oxides ..	40% *ad val.*
28.25	Titanium oxides	85% *ad val.*
[28.26]		
28.27	Lead oxides ; red lead and orange lead	40% *ad val.*
28.28	Hydrazine and hydroxylamine and their inorganic salts ; other inorganic bases and metallic oxides, hydroxides and peroxides -	
	A. Tin oxides (stannous oxide and stannic oxide)	40% *ad val.*
	B. Other	40% *ad val.*
	V. METALLIC SALTS AND PEROXYSALTS, OF INORGANIC ACIDS	
28.29	Fluorides ; fluorosilicates, fluoroborates and other complex fluorine salts	40% *ad val.*
28.30	Chlorides, oxychlorides and hydroxychlorides ; bromides and oxybromides ; iodides and oxyiodides.	
	A. Ammonium chloride..	85% *ad val.*
	B. Other	40% *ad val.*
28.31	Hypochlorities ; commercial calcium hypochlorite ; chlorites ; hypobremites :	
	A. Hypobromites	40% *ad val.*
	B. Other	85% *ad val.*
28.32	Chlorates and perchlorates ; bromates and perbromates ; iodates and periodates	40% *ad val.*
[28.33]		
[28.34]		
28.35	Sulphides ; polysulphides.	
	A. Sodium sulphide and sodium	85% *ad val.*
	B. Other	40% *ad val.*
28.36	Dithionites, including those stabilised with organic substances ; sulphoxylates :	
	A. Sodium hydrosulphite	85% *ad val.*
	B. Other dithionites ; sulphoxylates	85% *ad val.*
28.37	Sulphites and thiosulphates	40% *ad val.*

1	2	3
28.38	Sulphates (including alums) and persulphates :	
	A. Sodium sulphate, sodium hydrogen sulphate and sodium pyrosulphate.	
	01 Sodium sulphate	85% *ad val.*
	02 Sodium hydrogen sulphate	40% *ad val.*
	03 Sodium pyrosulphate	40% *ad val.*
	B. Other	
	01 Alums	85% *ad val.*
	02 Aluminium sulphate	85% *ad val.*
	03 Copper sulphate	85% *ad val.*
	04 Magnesium sulphate	85% *ad val.*
	05 Basic chromium sulphate	85% *ad val.*
	06 Other	40% *ad val.*
28.39	Nitrites and nitrates .	
	A. Potassium nitrate	85% *ad val.*
	B. Sodium nitrate	85% *ad val*
	C. Other .. .. .. —	40% *ad val.*
28.40	Phosphites, hypophosphites and phosphates	40% *ad val.*
[28.41]		
28.42	Carbonates and percarbonates ; commercial ammonium carbonate containing ammonium carbamate :	
	A. Neutral sodium carbonate (Soda-ash)	130% *ad val.*
	B. Carbonates (other than neutrial sodium carbonate) and percarbonates; commercial ammonium carbonate containing ammonium carbamate :	
	01 Sodium bicarbonate .. .. — ..	85% *ad val.*
	02 Nickel carbonate powder	40% *ad val.*
	03 Other	40% *ad val.*
28.43	Cyanides and complex cyanides	40% *ad val.*
28.44	Fulminates, cyanates and thiocyanates	40% *ad val.*
28.45	Silicates ; commercial sodium and potassium silicates :	
	A. Sodium silicate excluding sodium metasilicate ..	85% *ad val.*
	B. Other	40% *ad val.*
28.46	Borates and perborates :	
	A. Borax	40% *ad val.*
	B. Other	40% *ad val.*
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates) :	
	A. Sodium bichromate	85% *ad val.*
	B. Potassium bichromate	40% *ad val.*
	C. Other	40% *ad val.*
28.48	Other salts and peroxysalts of inorganic acids, but not including azides :	
	A. Arsenites and arsenates	40% *ad val.*
	B. Other	40% *ad val*
	VI. MISCELLANEOUS	
28.49	Colloidal precious metals ; amalgams of precious metals ; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined	40% *ad val.*

1	2	3
28.50	Fissile chemical elements and isotopes ; other radio-active chemica elements and radio active isotopes ; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined ; alloys, dispersions and cermets, containing any of these elements isotopes or compounds	40% *ad val.*
28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.60	40% *ad val.*
28.52	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together	40% *ad val.*
[28.53]		
28.54	Hydrogen peroxide (including solid hydrogen peroxide)	85% *ad val.*
28.55	Phosphides, whether or not chemically defined	40% *ad val.*
28.56	Carbides, whether or not chemically defined :	
	A. Calcium carbide	70 % *ad val.*
	B. Carbides, other than calcium carbide :	
	01 Tungsten carbide..	40% *ad val.*
	02 Other	40% *ad val.*
28.57	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined	40% *ad val.*
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity) ; liquid air (whether or not rare gases have been removed) ; compressed air ; amalgams, other than amalgams of precious metals.	
	A. Liquid air (whether or not rare gases have been removed) ; compressed air	40% *ad val.*
	B. Distilled and conductivity water and water of similar purity including aqua pura	340% *ad val.*
	C. Other	40% *ad val.*

CHAPTER 29

ORGANIC CHEMICALS

Notes

1.Except where the context otherwise requires, the heading of this Chapter are to be taken to apply only to :

(a) Separate chemically defined organic compounds, whether or not containing impurities ;

(b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27) ;

(c) The products of heading Nos. 29.38 to 29.42 inclusive, or the sugar ethers and sugar esters, and their salts, of heading No. 29.43, or the products of heading No. 29.44, whether or not chemically defined ;

(d) Products mentioned in (a), (b) or (c) above dissolved in water;

(e) Products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;

(f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;

(g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use;

(h) The following products, diluted to standard strengths, for the production or azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover:

(a) Goods falling within heading No. 15.04 or glycerol (heading No. 15.11);

(b) Ethyl alcohol (heading No. 22.08 or 22.09);

(c) Methane and propane (heading No. 27.11);

(d) The compounds of carbon mentioned in Note 2 of Chapter 28:

(e) Urea (heading No. 31.02 or 31.05 as the case may be);

(f) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes or other colouring matter put up in forms or packings of a kind sold by retail (heading No. 32.09);

(g) Enzymis (heading No. 35.07);

(h) Metaldehyde, hexmethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300 cm (heading No. 36.08);

(i) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19;

(k) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in the latest of those headings.

4. In heading Nos. 29.03 to 29.05, 29.07 to 29.10 and 29.12 to 29.21 inclusive, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives is to be taken to include a reference to any combinations of these derivatives (for example, sulphohalogenated, nitrohalogenated, nitrosulphonated and nitrosulphonalogenated derivatives).

Nitro and nitroso groups are not to be taken as nitrogen-functions for the purpose of heading No. 29.30.

5. (a) The esters of acid-function organic compounds falling within sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading placed last in the Sub-Chapters.

(b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified with the corresponding acid-function compounds.

(c) The salts of the esters referred to in paragraph (a) or (b) above with inorganic bases are to be classified with the corresponding esters.

(d) The salts of other acid or phenol-function organic compounds falling within sub-Chapters I to VII with inorganic bases are to be classified with the corresponding acid or phenol-function organic copounds.

(e) Halides of carboxylic acids are to be classified with the corresponding acids.

6. The compounds of heading Nos. 29.31 to 29.34 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) direcly linked to carbon atoms.

Heading No. 29.31 (organic-sulphur compounds) and heading No. 29.34 (other organo-inorganic compounds) are to be taken not to include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur and of halogens which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Heading No. 29.35 (heterocyclic compounds) is to be taken not to include internal ethers, internal hemiacetals, methylene ethers of orthodihydric phenols, expoxides with three or four member rings, cyclic acetals, cyclic polymers of aldehydes, of thioaldehydes or of aldimines, anhydrides of polybasic acids, cyclic esters of polyhydric alcohols with polybasic acids, cyclic ureides and cyclic thioureides, imides of polybasic acids, hexamethylenetetramine and trimethylene-trinitramine.

Heading No.	Name of article	Rate of duty
1	2	3
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.01	Hydrocarbons :	
	A. Ethylene	40% *ad val.*
	B. Propylene	40% *ad val.*
	C. Butylenes, butadienes and methylbutadienes	40% *ad val.*
	D. Other acyclic hydrocarbons	40% *ad val.*
	E. Cyclohexane	40% *ad val.*
	F. Benzene	40% *ad val.*
	G. Toluene	40% *ad val.*
	H. Xylenes	40% *ad val.*
	I. Styrene	40% *ad val.*
	J. Ethylbenzene	40% *ad val.*
	K. Other cyclic hydrocarbons	40% *ad val.*
29.02	H-alogenated derivatives of hydrocarbons :	
	A. Vinyl chloride (chlorothylene)	40% *ad val.*
	B. Trichloroethylene	40% *ad val.*
	C. Tetrachloroethylene	40% *ad val.*
	D. Other	40% *ad val.*
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons :	
	A. Nitrobenzene (mirbane oil)	85% *ad val.*
	B. Other	40% *ad val.*
	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	A. Methyl alcohol (methanol)	85% *ad val.*
	B. Propyl or isopropyl alcohols (propanols)	40% *ad val.*
	C. Butyl alcohols (butanols)	40% *ad val.*
	D. Octyl alcohols (octanols)	40% *ad val.*
	E. Etylene glycol (ethaendiol)	40% *ad val.*
	F. Other	40% *ad val.*
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	A. Menthol	85% *ad val.*
	B. Other	40% *ad val.*
	III. PHENOLS, PHENOL-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED NITRATED OR NITROSATED DERIVATIVES	
29.06	Phenols and phenol-alcohols :	
	A. Phenol (hydroxybenzene) and its salts	40% *ad val.*
	B. Cresols and their salts	40% *ad val.*
	C. Other	40% *ad val.*
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	40% *ad val.*

1	2	3
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDE, EXPOXIDES WITH A THREE OR FOUR MEMBER RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	40% *ad val.*
29.09	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	A. Ethylene oxide (oxiran)	40% *ad val.*
	B. Propylene oxide	40% *ad val.*
	C. Other	40% *ad val.*
29.10	Acetals and chemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	40% *ad val.*
	V. ALDEHYDE-FUNCTION COMPOUNDS	
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes ; cyloic polymers of aldehydes ; paraformaldehyde :	
	A. Formaldehyde	40% *ad val.*
	B. Other	40% *ad val.*
29.12	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11	40% *ad val.*
	VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS.	
29.13	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones, and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives .. :	
	A. Acetone	85% *ad val.*
	B. Ethyl methyl ketone	40% *ad val.*
	C. Other :	
	01 Camphor	85% *ad val.*
	02 Other	40% *ad val.*
	VII. CARBOXYLIC ACIDES, AND THEIR ANAYDERIDES, HALIDES, PEROXIDES AND PERACIDES AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.14	Monocarbosylic acides and their anhydrides, halides, peroxides and peracides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	A. Acetic acid and its salts :	
	01 Potassium acetate	85% *ad val.*
	02 Sodium acetate	85% *ad val.*
	03 Other	40% *ad val.*
	B. Esters of acetic acid	40% *ad val.*
	C. Methacrylic acid and its salts and esters..	40% *ad val.*
	D. Other	40% *ad val.*
29.15	Polycarboxylic acides and their anhydrides, halides, peroxides and peracides, and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	A. Maleic anhydride	40% *ad val.*
	B. Phthalic anhydride	40% *ad val.*
	C. Dioctyl orthophthalates	40% *ad val.*
	D. Esters of terephathalic acid	40% *ad val.*
	E. Other	40% *ad val.*

1	2	3
29.16	Carboxylic acides, acides, with alcohol, phenol, aldehyde or ketone function and other single or complex oxygenfunction carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	A. Potassium citrate	85% *ad val.*
	B. Soduim citrate	85% *ad val.*
	C. Ferric ammonium citrate	85% *ad val.*
	D. Other	40% *ad val.*
	VIII. INORGANIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.	
[29.17]		
[29.18]		
29.19	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives ..	40% *ad val.*
[29.20]		
29.21	Other esters of mineral acide (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	A. Sulphuric esters and their salts, and their halogenated, sulphonated nitrated or nitrosated derivatives	40% *ad val.*
	B. Nitrous and nitric esters, and their halogenated, nitrated or nitrosated derivatives	40% *ad val.*
	C. Carbonic esters and their salts, and their halogenated, sulphonated nitrate or nitrosated derivatives	40% *ad val.*
	D. Other	40% *ad val.*
	IX. NITROGEN-FUNCTION COMPOUNDS	
29.22	Amine-function compounds	40% *ad val*
29.23	Single or complex oxygen-function amino-compounds	
	A. 4-Aminosalicylic acid ; sodium para-aminosa cylate ; calcium para-aminosacylate ; calcium para-aminoslalicylate ; aminosalicylate ; phenyl aminosalicylate and Ethambuto Hydrocholoride (N/N-Di (1-hydroxy methyl propyl) ethylene-diamine dihydrochloride) :	
	B. Other	40% *ad val.*
29.24	Quaternary ammonium salts and hydroxides ; lecithins and other phospho-aminolipins	40% *ad val.*
29.25	Carboxyamide-function compounds ; amide-function compounds of carbonic acid	
	A. Calcium benzamide salicylate.	Free.
	B. Other	40% *ad val.*
29.26	Carboxyimide-function compounds (including orthobenzoicsulphimid and imine-function compounds (including hexamethylene-tetramine and trimethylenetrinitramine) :	
	A. Thera pas. (Calcium benzoyl-p-aminoslalicylate) Paludrine, chloroguanide, Proguanil. (1- (P-chlorophenyl) 5-isoporopy-lbiguanide hydrochloride)	Free.

1	2	3
	B. Saccharine and its salts	160% *ad val.*
	C. Other	40% *ad val.*
29.27	Nitrile-function compounds :	
	A. Acrylonitrile..	30% *ad val.*
	B. Other	40% *ad val.*
29.28	Dizao-azo-and azoxy-compounds	40% *ad val.*
29.29	Organic derivatives of hydrazine or of hydroxylamine	40% *ad val.*
29.30	Compounds with other nitrogen-functions	40% *ad val.*
	X. ORGANO-INORGANIC COMPOUNDS AND HETEROCYCLIC COMPOUNDS.	
29.31	Organo-sulphur compounds :	
	A. Thiacetazone ; Isoxyl (4-4 Diisoanyloxy-thiocarbanilide) and Thiocarlide (NN. Di) (Pisopontyloxy Phenyl: thiourea.	Free.
	B. Allylisothiocyanate	85% *ad val.*
	C. Other	40% *ad val.*
[29.32]		
29.33	Organo-mercury compounds	40% *ad val.*
29.34	Other organo-inordanic compounds :	
	A. Organo-arsenic compounds :	
	01 Thiosemicarbozone, tibione (paracety-laminobenzaldynde thiosemicarbazone)	Free.
	02 Other	40% *ad val.*
	B. Other	40% *ad val.*
29.35	Heterocyclic compounds ; nucleic acides :	
	A. Caprolactum	40% *ad val.*
	B. Other lactums	40% *ad val.*
	C. Other :	
	01 Amodiaquine, Camoquine, (7- chloro-4 (3-diethylaminomethyl-4-hydroxyaniline) quinolinedihy-drocholoride dihydrate)	Free.
	02 Daraprim, Pyrimethamine (2 ; 4-Diamino-5-chlorophenyl-6-ethylpurimidine)	Free.
	03 Mepacrine, Atebrine, Quineacrine, 3-chloro-7-methyoxy-9 (1-methyl-4-diethylamino butylomino) acridine dihydrochloride)	Free.
	04 Aralen, chloroquine sulphate, (7 chloro 4-diethylamino 1-methy lbutilamino quinoline sulphate).	Free.
	05 Oxychloroquin, (7-Chloro-4-(3-diethylamino-3-hydroxypropylamino quinlone sulphate)	Free.
	06 Primaguine phosphate, (8- (4-amino-1-methylbutylamino) 6-methoxyquinoline phosphate)	Free.
	07 Resochine, Chloroquine phosphate (7-chloro-4 (4-diethylamino-1-methylbutual amino quinoline dis-hosphat)	Free.
	08 Pamaquine (8-(4-diethylamino-1-methylbutylamino) 6-methoxy quinoline)	Free.
	09 Pentaquin (SN-13276), (6-methoxy-9) (5-isoprophylaylamino quinoline)	Free.
	10 Isoniazid (isonicotinic acid hydrazide)	Free.
	11 Pyrazinamide	Free.
	12. Ethionamide	Free.
	13. Isoniazid aminosalicylate	Free.

1	2	3
	14 Phthivasid (4-hydroxy-3-methoxybenzaldehyde pyrdine-4-carbonyl hydrazone monohydrate).	Free.
	15. Salinazid (O-Hydroxybenzal isonicotinyl Hydrazone)..	Free.
	16. Other	40% *ad val.*
29.36	Sulphonamides	40% *ad val.*
29.37	Sultones and sultams	40% *ad val.*
	XI.—PROVITAMINS, VITAMINS AND HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS.	
29.38	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent	40% *ad val.*
29.39	Hormones, natural or reproduced by synthesis ; derivatives thereof, used primarily as hormones ; other steroids used primarily as hormones	
	A. Insulin	40% *ad val.*
	B. Pituitary (anterior) and similar hormones	40% *ad val.*
	C. Adrenal contrical hormones	40% *ad val.*
	D. Other	40% *ad val.*
[29.40]		
	XII.—GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	
29.41	Gloycosides, natural or rep.oduced by synthesis, and their salts, ethers, esters and other derivatives	40% *ad val.*
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts , ethers, esters, and other derivatives :	
	A. Alkaloids extracted from cinchona bark including quinine and alkaloids derived from other sources which are chemically identical with alkaloids extracted from cinchona bark ; derivatives of quinine	Free.
	B. Ephedrine and its derivatives :	
	01 Ephedrine resinate	85% *ad val.*
	02. Other	85% *ad val.*
	C. Caffeine citrate	85% *ad val.*
	D. Other	85% *ad val.*
	XIII.—OTHER ORGANIC COMPOUNDS	
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose ; sugar ethers and sugar esters, and their salts, other than products of headings No. 29, 39,29.41 and 29.42	40% *ad val.*
29.44	Antibiotics :	
	A. Penicillins and their derivatives	40% *ad val.*
	B. Streptomycins and their derivatives	40% *ad val.*
	C. Tetracyclines and their derivatives	40% *ad val.*
	D. Other	40% *ad val.*
29.45	Other organic compounds	40% *ad val.*

CHAPTER 30

PHARMACEUTICAL PRODUCTS

Notes

1. For the purposes of heading No. 30.03, " medicaments " means goods (other than foods or beverages such as dietetic, diabetic or fortified foods tonic beverages, spa water) not falling within heading No. 30.02 or 30.04 which are either :

(a) Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses ; or

(b) Unmixed products suitable for such uses put up in measured doses or in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes.

For the purposes of these provisions and of Note 3 (d) to this Chapter, the following are to be treated :

(A) As unmixed products :

(1) Unmixed products dissolved in water ;

(2) All goods falling in Chapter 28 or 29 ; and

(3) Simple vegetable extracts falling in heading No. 13.03, merely standardised or dissolved in any solvent ;

(B) As products which have been mixed :

(1) Colloidal solutions and suspensions (other than colloidal sulphur) ;

(2) Vegetable extract obtained by the treatment of mixtures of vegetable materials ; and

(3) Salts and concentrates by evaporating natural mineral waters.

2. The heading of this Chapter are to be taken not to apply to :

(a) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.06) ;

(b) Dentifrices of all kinds, including those having therapeutic or prophylactic properties, which are to be considered as falling within heading No. 33.06 ; or

(c) Soap or other products of heading No. 34.01 containing added medicaments.

3. Heading No. 30.05 is to be taken to apply, and to apply only, to :

(a) Sterile surgical catgut and similar sterile suture materials ;

(b) Sterile laminaria and sterile laminaria tents ;

(c) Sterile absorbable surgical haemostatics ;

(d) Opacifying preparations for X-ray examinations and diagnostic re-agents (excluding those of heading No. 30.02) designed to be administered to the patient, being unmixed products but up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses ;

(e) Blood-grouping reagents ;

(f) Dental coments and other dental fillings ; and

(g) First-aid boxes and kits.

Heading No.	Name of Article	Rate of duty
1	2	3
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered ; organotherap eutic extracts of glands or other organs or of their secretions ; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included ..	Free.
30.02	Antisera ; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products :	
	A. Antisera and microbial vaccines	Free.
	B. Other	Free.
30.03	Medicaments (including veterinary medicaments) :	
	A. Containing antibiotics or derivatives thereof :	
	01. Penicillin, finished and combinations thereof ..	Free.
	02. Other	Free.
	B. Containing hormones or products with a hormone function but containing neither antibiotics not derivatives thereof ..	Free.
	C. Containing alkaloids or derivatives thereof but containing neither hormones nor products with a hormone function, nor antibiotics nor derivatives of antibiotics—	Free.
	D. Other	Free.
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specifid in Note 3 to this Chapter :	
	A. Wadding, gauze and bandages impregnated or coated with pharmaceutical substances	55% *ad val.*
	B. Other :	
	01 Impregnated or coated with pharmaceutical substances..	55% *ad val.*
	02 Other	55% *ad val.*
30.05	Other pharmaceutical goods :	
	A. Opacifying preparations for X-ray examination and diagnostic re-agents to be administered to the patien	Free.
	B. Sterile surgical catgut and similar sterile suture material ..	40% *ad val.*
	C. Dental cements and fillings	55% *adval.*
	D. Other	55% *ad val.*

CHAPTER 31

FERTILIZERS

Notes.

1. Heading No. 31.02 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05 :

(A) Goods which answer to one or other of the descriptions given below :

(i) Sodium nitrate containing not more than 16.3% by weight of nitrogen ;

(ii) Ammonium nitrate, whether or not pure ;

(iii) Ammonium sulphonitrate, whether or not pure ;

(iv) Ammonium sulphate, whether, or not pure ;

(v) Calcium nitrate containing not more than 16% by weight of nitrogen ;

(vi) Calcium nitrate-magnesium nitrate, whether or not pure ;

(vii) Calcium cyanamide containing not more than 25% by weight of nitrogen, whether or not treated with oil ;

(viii) Urea, whether or not pure.

(B) Fertilizers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

(C) Fertilisers constituting of ammonium chloride or of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.

(D) Liquid fertilisers consisting of the goods of sub-paragraphs 1 (A) (ii) or (viii) above, or of mixtures of those goods in an aqueous or liquid ammonia solution.

2. Heading No. 31.03 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05 :

(A) Goods which answer to one other of the descriptions given below :

(i) Basic slag ;

(ii) Disintegrated (calcined) calcium phosphates (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates ;

(iii) Superphosphates (single, double or triple) ;

(iv) Calcium hydrogen phosphate containing not less than 0.2% by weight of fluorine.

(B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

(C) Fertilizers consisting of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.

3. Heading No. 31.04 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05 :

(A) Goods which answer to one or other of the descriptions given below :

(i) Crude natural potassium salts (for example, carnallite, kainite and and sylvinite) ;

(ii) Crude potassium salts obtained by the treatment of residues of beet molasses ;

(iii) Potassium chloride, whether or not pure, except as provided in Note 6 (c) below ;

(iv) Potassium sulphate containing not more than 52% by weight of K

(v) Magnesium sulphate-potassium sulphate containing not more than 30% by weight of K 20.

(B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

4. Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No. 31.05.

5. For the purposes of the quantative criteria specified in Notes 1 (A), 2 (A) and 3 (A) above, the calculation is to be made on the dry anhydrous product.

6. This chapter does not cover :

(a) Animal blood of heading No. 05.15 ;

(b) Separate chemically defined compounds (other than those answering to the descriptions in Note 1 (A), 2 (A), 3 (A) or 4 above) ; or

(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading No. 38.19 ; optical elements of potassium chloride (heading No. 90.01).

Heading No.	Name of article	Rate of duty
1	2	3
31.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated ..	Free.
31.02	Mineral or chemical fertilisers, nitrogenous :	
	A. Sodium nitrate, natural, containing not more than 16% by weight of nitrogen	Free.
	B. Ammonium nitrate	Free.
	C. Ammonium Sulphonitrate	Free.
	D. Ammonium Sulphate .. .. — ..	Free.
	E. Calcium nitrate containing not more than 16% by weight of nitrogen ; calcium nitrate-magnesium enitrate	Free.

1	2	3
	F. Calcium cyanamide containing not more than 25% by weight of nitrogen	Free.
	G. Urea	Free.
	H. Other	Free.
31.03	Mineral or chemical fertilisers, phosphatic :	
	A. Basic slag	Free.
	B. Superphosphates	Free.
	C. Other	Free.
31.04	Mineral or chemical fertilisers, potassic :	
	A. Potassium salts, crude natural — — ..	Free.
	B. Potassium chloride	Free.
	C. Potassium sulphate containing not more than 52% by weight of K_2O.	Free.
	D. Other	Free.
31.05	Other fertilisers ; goods of the present Chapter in tabelets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg. :	
	A. Fertilisers, not elsewhere specified, containing the three fertilising substances nitrogen, phos-horus and potassium ..	Free.
	B. Fertilisers, not elsewhere specified, containing the two fertilising substances nitrogen and phosphorus	Free.
	C. Fertilisers, not elsewhere specified, containing the two fertilising substances nitrogen and potassium	Free.
	D. Other fertilisers, not elsewhere specified ; goods of the present Chapter in tablets, lozenges or similar prepared forms or in packings of a gross weight not exceeding 10 kg.	Free.

CHAPTER 32

TANNING AND DYEING EXTRACTS ; TANNINS AND THEIR DERIVATIVES ; DYES, COLOURS, PAINTS AND VARNISHES ; PUTTY, FILLERS AND STOPPINGS ; INKS.

Notes

1. This Chapter does not cover :

(a) Separate chemically defined elements and compounds (except those falling within heading No. 32.04 or 32.05, inorganic products of a kind used as luminophores (heading No. 32.07), and also dyes or other colouring matter in forms or packing of a kind sold by retail falling within heading No. 32.09) ; or

(b) Tannates and other tannin derivatives of products falling within heading Nos. 29.38 to 29.42, 29.44 or 35.01 to 35.04.

2. Heading No. 32.05 is to be taken to include mixtures of stablised diazonium salts and couplers for the production of azo dyes.

3. Heading Nos. 32.05, 32.06 and 32.07 are to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for

colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles. The headings are not to be applied, however, to prepared pigments falling within heading No. 32.09.

4. Heading No. 32.09 is to be taken to include solutions (other than collodions) consisting of any of the products specified in heading Nos. 39.01 to 39.06 in volatile organic solvents if, and only if, the weight of the solvent exceeds 50% of the weight of the solution.

5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression "stamping foils" in heading No. 32.09 is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands, and consisting of:

(a) Thin sheets composed of metallic powder (including powder of precious metal), or pigment, agglomerated with glue, gelatin or other binder; or

(b) Metal (for example, gold or aluminium) or pigment, deposited on paper, artificial plastic material or other support.

Heading No.	Name of article	Rate of duty
1	2	3
32.01	Tanning extracts of vegetable origin ; tannins (tannic acids), including water-extracted gall-nut tennin, and their salts, ethers, esters and other derivatives :	
	A. Tanning extracts of vegetable origin :	
	01 Acacia catachu (Cutch) and gambier	Rs. 20.00 per kg.
	02 Vallonia extracts.	25% *ad val.*
	03 Other	25% *ad val.*
	B. Tannis (tannic acids), including water extracted gall-nut tannin, and their salts, eithers, esters and other derivatives ..	40% *ad val.*
[32.02]		
32.03	Synthetic organic tanning substances, and inorganic tanning substances ; tanning preparations, whether or not containing natural tanning mater als ; enzymatic preparations for pre-taining (for example, of enzymatic, pancreatic, or bacterial origin)	25% *ad val.*
32.04	Coluring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin. :	
	A. Cochineal extract	70% *ad val.*
	B. Other	70% *ad val.*
32.05	Synthetic origin dyestuff (including pigment dyesstuffs) ; synthetic organic products of a kind used as luminophores ; products of the kind known as optical bleaching agents, substantive to the fibre ; natural indigo :	
	A Synthetic organic dyestuffs (including pigment dyestuffs) ..	70% *ad val.*
	B. Other	70% *ad val.*
32.06	colour lakes	85% *ad val.*
32 07	Other colouring matter ; inorganic products of a kind used as luminophores :	
	A. Pigments based on chromium compounds..	85% *ad val.*
	B. Prussian blue	85% *ad val*
	C. Lithopone	85% *ad val.*
	D. Ultramarine blue	85% *ad val.*
	E. Other	85% *ad val.*

1	2	3
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries ; engobes (slips) ; glass frit and other glass, in the form of powder, granuales or flakes :	
	A. Liquid lustres :	
	01 gold lustres	85% *ad val.*
	02 Other	85% *ad val.*
	B. Pigments opacifiers and colours	85% *ad val.*
	C. Other	85% *ad val.*
32.07	Varnishes and lacquers ; distempers ; prepared water pigments of the kind used for finishing leateher ; paints and enamels ; pigments dispersed in linseed oil, white spirit, spirits of turpentine or other media of a kind used in the manufacture of paints or enamelas ; stamping foils ; dyes or other colouring matter in forms of packings of a kind sold by retail ; solutions as defined by Note 4 to this Chapter :	
	A. Water-thinned paints (emulsion paints or dispersion paints)..	120% *ad val.*
	B. Other paints and enamels, varnishes and lacquers ; solutions as defined in Note 4 to Chapter 32 :	
	01 Varnishes and lacquers :	
	(*a*) Cellulose lacquers	120% *ad val.*
	(*b*) Other	120% *ad val.*
	02 Paints and enamels	120% *ad val.*
	(*a*) Pearl essence	120% *ad val.*
	(*b*) Other	120% *ad val.*
	03 Other	120% *ad val.*
	C. Pigments in paint or enamel media	120% *ad val.*
	D. Other, including distempers :	
	01 Distempers	120% *ad val.*
	02 Prepared water pigments of the kind used in finishing leather	85% *ad val.*
	03 Stamping foils	85% *ad val.*
	04 Other	120% *ad val.*
32.10	Artists ', students ' and signboard painters ' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories.	
	A. Student colour boxes	40% *ad val.*
	B. Other	85% *ad val.*
32.11	Prepared driers	85% *ad val.*
32.12	Glaiziers ' putty ; grafting putty ; painters ' fillings ; non-refractory surfacing preparations ; stopping, sealing and similar mastics, including resin mastics and cements :	
	A. Glaziers' putty ; grafting putty ; stopping, sealing and similar mastics including resingmastics and cements :	
	01 Glaziers putty ; grafting putty in aircraft	85% *ad val.*
	02 Other :	
	(*a*) Cemens for use exclusively in aircraft	40% *ad val.*
	(*b*) Other	85% *ad val.*
	B. Bainters fillings	85% *ad val.*
	C. Non-refractory surfacing preparations	85% *ad val.*
32.13	Writing ink,printing ink and other inks.	
	A. Printing	40% *ad val.*
	B. Other :	
	01 Ink for ball-point pencils and pens	Free.
	02 Other	40% *ad val.*

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS AND TOILET PREPARATIONS

Notes

1. This Chapter does not cover:

(a) Compound alcoholic preparations (known as "concentrated extracts"), for the manufacture of beverages, of heading No. 22.09;

(b) Soap and other products falling within heading No. 34.01; or

(c) Spirits of turpentine or other products falling within heading No. 38.07.

2. The expression "perfumery, cosmetics and toilet preparations" in heading No. 33.06 is to be taken to apply, *inter alia*, to:

(a) Prepared room deodorisers, whether or not perfumed;

(b) Products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as perfumery, cosmetics or toilet preparations or as room deodorisers, put up in packings of a kind sold by retail for such use.

Heading No.	Name of article	Rate of duty
1	2	
33.01	Essential oils (terpeneless or not), concretes and absolutes, resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the deterpenation of essential oils.	
	A. Essential oils (terpeneless or not) concentrates and absolutes; resinoids	115% ad val.
	B. Other	115% ad val.
[33.02]		
[33.03]		
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries	[illegible]
[33.05]		
33.06	Perfumery, cosmetics and toilet preparations; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses:	
	A. Perfumery, cosmetics and toilet preparations:	
	01 Perfumery:	
	(a) Perfumed spirit	[illegible]% ad val.
	(b) Other	1[illegible]% ad val.

CHAPTER 35

ALBUMINOIDAL SUBSTANCES ; GLUES ; ENZYMES

Notes

1. This Chapter does not cover :

(a) Yeasts (heading No. 21.06) ;

(b) Medicaments (heading No. 30.03) ;

(c) Enzymatic preparations for pre-tanning (heading No. 32.03) ;

(d) Enzymatic soaking or washing preparations and other products of Chapter 34 ; or

(e) Gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading No. 35.05, the term "dextrins" is to be taken to apply to starch degradation products with a reducing sugar content, expressed as destrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02.

Heading No.	Name of article	Rate of duty
1	2	3
35.01	Casein, caseinates and other casein derivatives ; casein glues ..	55% *ad val.*
35.02	Albumins, albuminates and other albumin derivaties :	
	A. Egg albumin	55% *ad val.*
	B. Other	55% *ad val.*
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives ; glues dervied from bones hides, nerves, tendons or from similar products, and fish glues, isinglass :	
	A. Gelatin and gelatin derivatives :	
	01 Edible gelatin	55% *ad val.*
	02 Other	55% *ad val.*
	B. Glue derived from bones, nerves, tendons or from similar products	55% *ad val.*
	C. Other	55% *ad val.*
35.04	Peptones and other protein in substances (excluding enzymes of heading No. 35.07) and their derivatives ; hide powder, whether or not chromed	55% *ad val.*
35.05	Dextrins and dextrin glues; soluble or roasted starches ; starch glues :	
	A. Dextrins	85% *ad val.*
	B. Soluble starches	85% *ad val.*
	C. Starch glues	85% *ad val.*
	D. Dextrin glues	85% *ad val.*
	E. Other	85% *ad val.*
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net wieght of 1 kg.	
	A. Prepared glues not elsewhere specified or included ..	85% *ad val.*
	B. Other	85% *ad val.*
35.07	Enzymes ; prepared enzymes not elsewhere specified or included:	
	A. Rennet essence	40% *ad val.*
	B. Other	40% *ad val.*

CHAPTER 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

Notes

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.

2. The expression "articles of combustible materials" in heading No. 36.08 is to be taken to apply only to:

(a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(b) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm3; and

(c) Resin torches, firelighters and the like.

Heading No.	Name of article	Rate of duty
1	2	3
36.01	Propellent powders :	
	A. Propellent powders for mining purposes..	40% *ad val.*
	B. Other	70% *ad val.*
36.02	Prepared explosives, other than propellent powders	40% *ad val.*
[36.03]		
36.04	Safety fuses ; detonating fuses ; percussion and detonating caps ; igniters ; detonators :	
	A. Safety fuses ; detonating fuses	40% *ad val.*
	B. Percussion and detonating caps	120% *ad val.*
	C. Other	70% *ad val.*
36.05	Pyrotechnic articles (for example fireworks, railway fog signals, amorces, rain rockets):	
	A. Rockets and similar articles used for signalling purposes ..	40% *ad val.*
	B. Other	120% *ad val.*
36.06	Matches (excluding Bengal matches) :	
	A. Safety matches	Rs. 1.92 per 1440 matches or fraction thereof + 10% *ad val.*
	B. Other	Rs. 1.92 per 1440 matches or fraction thereof + 10% *ad val.*
[36.07]		
36.08	Ferro-cerium and other pyrophoric alloys in all forms ; articles of combustible materials :	
	A. Flints for lighters and igniters	120% *ad val.*
	B. Liquid fuel for lighters	120% *ad val.*
	C. Other	120% *ad val.*

CHAPTER 37

PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

Notes

1. This Chapter does not cover waste or scrap materials.
2. Heading No. 37.08 is to be taken to apply only to :
   (a) Chemical products mixed or compounded for photographic uses (for example, sensitised emulsions, developers and fixers) ; and
   (b) Unmixed substances suitable for such uses and put up in measured portions or put up for sale by retail in a form ready for use.

The heading does not apply to photographic pastes or gums, varinshes or similar products.

Heading No.	Name of article	Rate of duty
1	2	3
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth :	
	A. X-ray plates and film	Free.
	B. Other	85% *ad val.*
37.02	Film in rolls, sensitised, unexposed, perforated or not :	
	A. X-ray film	Free.
	B. Cinematograph film	20 paisa per metre +10% *ad val.*
	C. Other	85% *ad val.*
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed :	
	A. Sensitised paper	85% *ad val.*
	B. Other	85% *ad val.*
37.04	Sensitised plates and film, exposed but not developed, negative or positive :	
	A. Cinematograph film	70 paisa per metre +10% *ad val.*
	B. Other	120% *ad val.*
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive :	
	A. Aerial survey film depicting only topographical feature of a kind suitable for use in making maps or charts	Free.
	B. Micro-films	Free
	C. Other	120% *ad val.*
[37.06]		
37.07	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive :	
	A. Educational and instructional films	Free.
	B. Other	Rs. 1.00 per metre+10% *ad val.*
37.08	Chemical products and flash light materials, of a kind and in a form suitable or use in photography	40% *ad val.*

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

Notes

1. This Chapter does not cover :

(a) Separate chemically defined elements or compounds with the exception of the following :

(1) Artificial graphite (heading No. 38.01) ;

(2) Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products put up as described in heading No. 38.11 ;

(3) Products put up as charges for fire-extinguishers or put in fire-extinguishing grenades heading No. 38.17) ;

(4) Products specified in Note 2(a), 2(c), 2(d) or 2(f) below.

(b) Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally, heading No. 21.07).

(c) Medicaments (heading No. 30.03).

2. Heading No. 38.19 is to be taken to include the following goods which are to be taken not to fall within any other heading of the Nomenclature :

(a) Cultured crystals (other than optical elements) weighting not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals ;

(b) Fusel oil ;

(c) Ink removers put up in packings for sale by retail ;

(d) Stencil correctors put up in packings for sale by retail.

(e) Ceramic firing testers, fusible (for example, sugar cones) ;

(f) Plasters specially prepared for use in dentistry ; and

(g) Chemical elements of Chapter 28 (for example, silicon and selenium doped for use in electronics, in the form of discs, wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer.

Heading No.	Name of article	Rate of duty
1	2	3
38.01	Artificial graphite ; colloidal graphite, other than suspensions in oil	40% *ad val.*
[38.02]		

1	2	3
02	Cosmetics :	
	(a) Face powders and face creams	160% *ad val.*
	(b) Body deederants	160% *ad val.*
	(c) Other	160% *ad val.*
03	Toilet preparations :	
	(a) Denture cleaners	160% *ad val.*
	(b) Denture fixative pastes and powerds	160% *ad val.*
	(c) Shaving Cream	160% *ad val.*
	(d) Tooth paste	135% *ad val.*
	(e) Tooth powder	135% *ad val.*
	(f) Talcum powder	85% *ad val.*
04	Room deederisers or not perfumed	160% *ad val.*
B.	Aqueous distillates and aqueous solutions of essential oils :	
01	Of fragrant serew pine (Kewra)	85% *ad val.*
02	Other	85% *ad val.*

CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING AND SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES AND "DENTAL WAXES"

Notes

1. This Chapter does not cover :

(a) Separate chemically, defined compounds ; or

(b) Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33.06).

2. For the purposes of heading No. 34.01, the expression "soap" is to be taken to apply only to soap soluble in water. Soap and the other products falling within heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicements). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".

3. The reference in heading No. 34.03 to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 of Chapter 27.

4. In heading No. 34.04 the expression "prepared waxes, not emulsified or containing solvents" is to be taken to apply only to :

(A) Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes ;

(B) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial) ; and

(C) Mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.

The heading is to be taken not to apply to:

(a) Waxes falling within heading No. 27.13; or

(b) Separate animal waxes and separate vegetable waxes, merely coloured.

Heading No.	Name of article	Rate of duty
1	2	3
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes whether or not combined with soap:	
	A. Soap:	
	01 Toilet soap	160% *ad val.*
	02 Medicated soap	160% *ad val.*
	03 Sheving soap	160% *ad val.*
	04 Other	160% *ad val.*
	B Other	160% *ad val.*
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:	
	A. Organic surface-active agent:	
	01 Sulphonated oils	40% *ad val.*
	02 Other	40% *ad val.*
	B. Surface-active preparations	100% *ad val.*
	C. Washing preparations (detergents)	100% *ad val.*
	D. Cleaning preparations	100% *aad val.*
	E. Other	100% *ad val.*
34.03	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other matrials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals	40% *ad val.*
34.04	Artificial waxes (including water-soluble waxes), prepared waxes, not emulsified or containing solvents	85% *ad val.*
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No 34.04:	
	A Valve grinding paste	55% *ad val.*
	B. Polishes and other preparations used in the finishing (including electroplating) of metal articles	85% *ad val.*
	C. Polishes and creams for foot-wear	160% *ad val.*
	D. Other	160% *ad val.*
34.06	Candles, tapers, night-lights and the like	160% *ad val.*
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds[", in plates, ho rseshoe shapes, sticks and similar forms.:	
	A. "Dental wax" and " dental impression compounds " ..	85% *ad val.*
	B. Other	85% *ad val.*

1	2	3
38.03	Activated carbon ; activated natural products; animal black, including spent animal black.	
	A. Activated carbon ; activated natural products	40% *ad val.*
	B. Animal black, including spent animal black	40% *ad val.*
[38.04]		
38.05	Tall oil	40% *ad val.*
38.06	Concentrated sulphite lye	40% *ad val.*
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods, crude dipentene ; sulphite turpentine ; pine oil (excluding " pine oils " not rich in terpineol)	40% *ad val.*
38.08	Rosin and resin acids, and derivatives thereof other than ester guns included in heading No. 39.05 rosin spirit and rosin oils :	
	A. Rosin	40% *ad val.*
	B. Other	40% *ad val.*
38.09	Wood tar ; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18), wood creosote ; wood naphtha ; acetone oil ; vegetable pitch of all kinds; brewers, pitch and similar compounds based on rosin or on vegetable pitch ; foundry core binders based on natural resinous products	40% *ad val.*
[38.10]		
38.11	Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprounting products, plant-growth regulators and similar products, put up in forms or packings for sale by retail or as preparations or articles (for example, sulphur-treated bans, wicks and candles, fly-papers) :	
	A. Disinfectants	Free.
	B. Insecticides	Free.
	C. Fungicides	Free.
	D. Weed-killers (herbicides)	Free.
	E. Other :	
	01 Mosquito coils	70% *ad val.*
	02 Other	Free.
38.12	Prepared glazings, prepared dressing and prepared mordants, of a kind used in the textile, paper, leather or like industries ..	40%
38.13	Picking preparations for metal surfaces ; fluxes and other auxilliary preparations for soldering, brazing or welding soldering, brazing or welding powders, and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes	40% *ad val.*
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils :	
	A. Prepared lubricating additives for mineral oils	40% *ad val.*
	B. Other	40% *ad val.*
38.15	Prepared rubber accelerators	40% *ad val.*

1	2	3
38.16	Prepared culture media for development of micro-organisms ..	Free.
38.17	Preparations and charges for fire extinguishers ; charged fire-extinguishing grenades	40% *ad val.*
38.18	Composite solvents and thinners for varnishes and similar products.	
	A. Composite thinners	40% *ad val.*
	B. Other	40% *ad val.*
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included ; residual products of the chemical or allied industries, not elsewhere specified or included :	
	A. Compound catalysts	40% *ad val.*
	B. Refractory cements, mortars and similar compositions ..	40% *ad val.*
	C. Other	
	01 Carbon blocks	40% *ad val.*
	02 Carbon plates, bars and similar semi-manufactures ..	40% *ad val.*
	03 Ink removers and stencil correctors	40% *ad val.*
	04 Brake fluid	72-1/2% *ad val.*
	05 composite diagnostic and laboratory reagents ..	40% *ad val.*
	06 Synthetic lubricating oils for aircraft engines ..	40% *ad val.*
	07 Ammonical gas liquors and spend oxide produced in coal gas purification	40% *ad val.*
	08 Other	40% *ad val.*

SECTION VII

ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF ; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF.

Notes.

Goods put up in sets consisting of two or more separate constituents, some or all of which fall within the present Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :

(i) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked ;

(ii) imported together ; and

(iii) identifiable whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 39

ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS ; ARTICLES THEREOF

Notes

1. This Chapter does not cover :

(a) Stamping foils of heading No. 32.09 ;

(b) Artificial waxes (heading No. 34.04) ;

(c) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof ;

(d) Saddlery or harness (heading No. 42.01) or travel goods, handbags or other receptacles falling within heading No. 42.02 ;

(e) Plaits, wickerwork or other articles falling within Chapter 46 ;

(f) Goods falling within Section XI (textiles and textile articles) ;

(g) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops or parts thereof or other articles falling within Section XII ;

(h) Imitation jewellery falling within heading No. 71.16 ;

(j) Articles falling within Section XVI (machines and mechanical or electrical appliances) ;

(k) Parts of aircraft or vehicles falling within Section XVII ;

(l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90 ;

(m) Articles falling within Chapter 91 (for example, clock or watch cases) ;

(n) Musical instruments or parts thereof or other articles falling within Chapter 92 ;

(o) Furniture and other articles of Chapter 94 ;

(p) Brushes or other articles falling within Chapter 96 ;

(q) Articles falling within Chapter 97 (for example, toys games and sports requisites) ; or

(r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.

2. Heading Nos. 39.01 and 39.02 are to be taken to apply only to goods of a kind produced by chemical synthesis answering to one of the following descriptions :

(a) Artificial plastics including artificial resins ;

(b) Silicones ;

(c) Roads, liquid polyisobuty lene, and similar artifical polycondention or polymerisation products.

3 .Heading Nos. 39.01 to 39.06 are to be taken to apply materials in the following forms only :

(a) Liquid or pasty (including emulsions, dispersions and solutions) ;

(b) Blocks, lumps, powders (including malding powders), granules, flakes and similar bulk forms ;

(c) Monofil of which any cross-sectional dimension exceeds 1 mm ; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked ;

(d) Plates, sheets, film, foil and strip (other than that classified in heading No. 51.02 by the application of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked, uncut or cut into rectangles but not further worked (even if when so cut, they become articles ready for use) ;

(e) Waste and scrap.

Heading No.	Name of Article	Rate of duty
1	2	3
39.01	Condensation, ipolycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones) :	
	A. Ion exchangers	Rs. 11.00 per kg.
	B. Phenoplasts in primary forms.	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 peri kg.
	02 Blocks, lumps, powders, granules flakes and similar other forms	Rs. 11.00 per kg.
	C. Phenoplasts in the form of plates, sheets, film, foil or strip.	
	01 Products of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other materials on one or both sides	Rs. 85.00 per kg.
	02 Plates and sheets	120% *ad val.*
	03 Other	120% *ad val.*
	D. Phenoplasts in other forms, including waste and scrap.	
	01 Monofilament of a diameter exceeding 1 mm : (*a*) not exceeding 1.4 mm.	40% *ad val.*
	(*b*) others	120% *ad val.*
	02 Tubes, pipes, rods, sticks and profile shapes ..	120% *ad val.*
	03 Waste and scrap	120% *ad val.*
	E. Aminoplasts in primary forms.	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 per kg.

1	2	3
	02 Blocks, lumps, powders granules, flakes and similar other forms	Rs. 11.00 per Kg.
F.	Aminoplasts in the form of plates, sheets, film, foil or strip.	
	01 Products of a width exceeding 5 mm consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other material on one or both sides	Rs. 85.00 per Kg.
	02 Plates and sheets	120% *ad val.*
	03 Other	120% *ad val.*
G.	Aminoplasts in other forms, including waste and scrap.	
	01 Monofilament of a diameter exceeding 1 mm. ..	
	(*a*) Not exceeding 1.4 mm.	40% *ad val.*
	(*b*) Other	120% *ad val.*
	02 Tubes, pipes, rods and sticks and profile shapes ..	120% *ad val.*
	03 Waste and scrap	120% *ad val.*
H.	Alkyds and other polyesters, in primary forms.	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 per Kg.
	02 Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 11.00 per Kg.
I.	Alkyds and other polyesters, in the form of plates, sheets, film, foil or strip.	
	01 Products of a width exceeding 5 mm consisting of a core or aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other materials on one or both sides..	Rs. 85.00 per Kg.
	02 Plates and sheets	120% *ad val.*
	03 Other	120% *ad val.*
J.	Alkyds and other polyesters, in other forms, including waste and scrap.	
	01 Monofilament of a diameter exceeding 1 mm.	
	(*a*) Not exceeding 1.4 mm.	40% *ad val.*
	(*b*) Other	120% *ad val.*
	02 Tubes, pipes, rods, sticks and profile shapes	120% *ad val.*
	03 Waste and scrap	120% *ad val.*
K.	Polyamides in primary forms.	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 per Kg.

1	2	3
	02 Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 11.00 per Kg.
L.	Polyamides in the form of plates, sheets, film, foil or strip.	
	01 Products of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other materials on one or both sides	Rs. 85.00 per Kg.
	02 Plates and sheets	120% *ad val.*
	03 Other	120% *ad val.*
M.	Polyamides in other forms, including waste and scrap.	
	01 Monofilament of a diameter exceeding 1 mm.	
	(*a*) Not exceeding 1.4 mm.	40% *ad val.*
	(*b*) Other	120% *ad val.*
	02 Tubes, pipes, rods, sticks and profile shapes.	120% *ad val.*
	03 Waste and scrap	120% *ad val.*
N.	Polyurethanes in primary forms	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 per Kg.
	02 Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 11.00 per Kg.
O.	Polyurethanes in other forms, including waste and scrap.	
	01 Plates and sheets	120% *ad val.*
	02 Tubes, pipes, rods, sticks and profile shapes	120% *ad val.*
	03 Waste and scrap	120% *ad val.*
P.	Epoxide resins in primary forms.	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 per Kg.
	02 Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 11.00 per Kg.
Q.	Eposide resins in other forms, including waste and scrap ..	120% *ad val.*
R.	Silicones.	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 per Kg.
	02 Other	Rs. 11.00 per Kg.
S.	Other condensation, polycondensation or polyaddition products.	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 per Kg.
	02 Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 11.00 per Kg.

1	2	3
	03 Plates, sheets, film, foil or strip.	
	(a) Products of a width exceeding 5 mm, consisting of a core of aluminium foil, or of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other materials on one or both sides..	Rs. 85.00 per Kg.
	(b) Plates and sheets	120% *ad val.*
	(c) Other	120% *ad val.*
	04 Other forms, including waste or scrap.	
	(a) In the form of monofil, tubes, pipes, rods, stick, or profile shapes	120% *ad val.*
	(b) Waste or scrap	120 %*ad val.*
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, cumarone-indene resins)	Rs. 11.00 per Kg.
	A. Ion exchangers	
	B. Polyethylene in primary forms	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 per Kg.
	02 Blocks, lumps powders, granules, flakes and similar other forms.	
	(a) Polyethylene resin of low density within the range of 0.929 g/m at 23°F.	Rs. 11.00 per Kg.
	(b) Other	Rs. 11.00 per Kg.
	C. Polyethylene in the form of monofil, seamless tubes, rods, sticks or profile shapes.	
	D. Polyethylene in the form of plates, sheets, film, foil or strip.	
	01 Products of a width exceeding 5mm consisting of a core of aluminium foil or of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other materials on one or both sides	Rs. 85.00 per Kg.
	02 Plates and sheets including imitation leather	120% *ad val.*
	03 Other	120% *ad val.*
	E. Polyethylene in the form of waste or scrap	120% *ad val.*
	F. Polypropylene in primary forms.	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 per Kg.
	02 Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 11.00 per Kg.

1	2	3
G.	Polypropylene in the form of plates, sheets, film, foil or strip.	
01	Products of a width exceeding 5 mm, consisting of a core of aluminium foil, or a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other materials on one or both sides	Rs. 85.00 per Kg.
02	Plates and sheets, including imitation leather.. ..	120%*ad val.*
03	Other	120% *ad val.*
H.	Polypropylene in other forms, including waste and scrap.	
01	Propylene in the form of monofil, tubes, pipes, rods, sticks or profile shapes	120% *ad val.*
02	Other forms excluding waste and scrap	120% *ad val.*
03	Waste and scrap	120% *ad val.*
I.	Polystyrene and its copolymers, in primary forms.	
01	Liuids or pastes including emulsions dispersions and solutions	Rs. 11.00 per Kg.
02	Blocks, lumps, powders, graules, flakes and similar other forms	Rs. 11.00 per Kg.
J.	Polystyrene and its copolymers, in the form of monofil, seamless tubes, rods, sticks, or porofile shapes..	120% *ad val.*
K.	Polystyrene and its copolymers, in the form of plates sheets, film, foil or strip.	
01	Products of a width exceeding 5 mm, consisting of a core of aluminium foil, or a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic or other materisls on one or both sides ..	Rs. 85.00 per Kg.
02	Plates and sheets including imitation leather	120% *ad val.*
03	Other	120% *ad val.*
L.	Polystyrene and its copolymers, in the form of waste or scrap	120% *ad val.*
M.	Polyvinyl chloride in primary forms.	
01	Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 per Kg.
02	Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 11.00 per Kg.
N.	Polyvinyl chloride in the form of monofil, seamless tubes, rods, sticks or profile shapes	120% *ad val.*
O.	Polyvinyl chloride in the form of plates, tiles or strip of the types used for flooring	120% *ad val.*
P.	Polyvinyl chloride in the form of plates ,sheets, strip film or foil (other than those of sub-heading 0).	
01	Products of a width exceeding 5 mm, consisting of a core of aluminium foil, or a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other materials on one or both sides..	Rs. 85.00 per Kg.

1	2	3
	02 Plates and sheets including imitation leather	120% *ad val.*
	03 Other	120% *ad val.*
Q.	Polyvinyl chloride in the form of waste or scrap	120% *ad val.*
R.	Copolymers of vinyl chloride and vinyl acetate in primary forms.	
	01 Liquids or pastes including emulsions, dispersions and solutions.	Rs. 11.00 per Kg.
	02 Blocks, lumps, powders, granules, flakes and similar other forms	Rs 11.00 per Kg
S.	Copolymers of vinyl chloride and vinyl acetate in the form of monofil, seamless tubes, rods, sticks or profile shapes ..	120% *ad val.*
T.	Copolymers of vinyl hloride and vinyl acetate in the form of plates, tiles or strip of the types used for flooring	120% *ad val.*
U.	Copolymers of vinyl chloride and vinyl acetate in the form of plates, sheets, strip, film or foil (other than those of sub-heading T).	
	01 Products of a width exceeding 5 mm, consisting of a core of aluminium foil, or a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic mater al or covered by means of art fic al **or** other materils on one or both sides	Rs. 85.00 per Kg.
	02 Plates and sheets including imitation leather.. ..	120% *ad val.*
	03 Other	120% *ad val.*
V.	Coploymers of vinyl chloride and vinyl acetate in the form of waste or scrap	120% *ad val.*
W.	Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers in primary forms.	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 per Kg.
	02 Blocks, lumps, powdes, granules, flakes and similar other forms	Rs. 11.00 per Kg.
X.	Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers, in the form of plats, sheets strip, film or foil.	
	01 Products of a width exceeding 5 mm, consisting of a core of aluminium foil, or a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artifi cial plastic material or covered by means of artificial or other materials on one or both sides	Rs. 85.00 per Kg.
	02 Plates and sheets including imitation leather	120% *ad val.*
	03 Other	120% *ad val.*
Y.	Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers, in other forms, including waste and scrap.	
	01 In the form of monofil, tubes, pipes, rods, sticks or profile shapes	120% *ad val.*
	02 Waste or scrap	120% *ad val.*

1	2	3
	Z. Polyvinyl acetate.	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 per Kg.
	02 Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 11.00 per Kg.
	03 In the form of plastic sheets, film, foil or strip.. ..	120% *ad val.*
	04 In the form of monofil, tubes, pipes, rods, sticks or profile shapes	120% *ad val.*
	05 Waste or scrap.	120% *ad val.*
	AA. Other polymerisation or copolymerisation products.	
	01 Liquids or pastes, including emulsions dispersions and solutions	Rs. 11.00 per Kg.
	02 Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 11.00 per Kg.
	03 In the form of plates, sheets, film, strip or foil.	
	(*a*) Products of a width exceeding 5 mm, consisting of a core of aluminium foil, or a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between twolayers of artificial plastic material or covered by means of artificial or other materials on one or both sides	Rs. 85.00 per Kg.
	(*b*) Plates and sheets including imitation leather ..	120% *ad val.*
	(*c*) Other	120% *ad val.*
	04 Other forms, including waste or scrap	
	(*a*) In the form of monofil, tubes, pipes, rods, sticks or profile shapes	120% *ad val.*
	(*b*) Waste or scrap	120% *ad val.*
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid) vulcanised fibre	
	A. Regenerated cellulose.	
	01 Liquids, or pastes including emulsions, dispersions and solutions	Rs. 11.00 per Kg.
	02 Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 11.00 per Kg.
	03 In the form of mnonfil, tubes, pipes, rods, stick and profile shapes	120% *ad val.*
	04 In the form of plates, sheets, film, strip or foil.	
	(*a*) Products of a width exceeding 5 mm, consisting of a core of aluminium foil, or a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other materials on one or both sides	Rs. 85.00 per Kg.

1	2	3
	(*b*) Plates and sheets	120% *ad val.*
	(*c*) Other	120% *ad val.*
	05 Waste and scrap	120% *ad val.*
B.	Cellulose nitrates, non-plasticised	Rs. 11.00 per Kg.
C.	Cellulose nitrates, plasticised.	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 per Kg.
	02 Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 11.09 per Kg.
	03 In the form of monofil, tubes, pipes, rods, sticks and profile shapes	120% *ad val.*
	04 In the form of plates, sheets, film, foil or strip	120% *ad val.*
	05 Waste and scrap	120% *ad val.*
D.	Cellulose acetates, non-plasticised .. — ..	Rs. 11.00 per Kg.
E.	Cellulose acetates, plasticised :	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 per Kg.
	02 Blocks, lumps, powders, granules, flakes and similar other forms —	Rs. 11.00 per Kg.
	03 In the form of monofil, tubes, pipes, rods, sticks and profile shape	120% *ad val.*
	04 In the form of plates, sheets, film, foil or strip	120% *ad val.*
	05 Waste and scrap. ..	
F.	Other chemical derivatives of cellulose, non-plasticised ..	Rs. 11.00 per Kg.
G.	Other chemical derivatives of cellulose, plasticised :	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 per Kg.
	02 Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 11.00 per Kg.
	03 In the form of monofil, tubes, bars, rods and profile shapes	120% *ad val.*
	04 In the form of plates, sheets, film, strip or foil :	
	(*a*) Products in the form of sheets, strip, film, foil of a width exceeding 5 mm, consisting of a core of aluminium foil, or a core of plastic film whether or not coated with aluminium dust, sandwiched, by means or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other materials on one or both sides ..	Rs. 85.00 per Kg.
	(*b*) Plates and sheets	120% *ad val.*
	(*c*) Other	120% *ad val.*
	05 Waste and scrap	120% *ad val.*

1	2	3
	H. Vulcanised fibre	Rs. 11.00 per Kg.
39.04	Hardened proteins (for example, hardened case in and hardened gelat in) :	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 per Kg.
	02 Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 11.00 per Kg.
	03 Monofil, tubes, pipes, rods, sticks and profile shapes ...	120% *ad val.*
	04 Plates, sheets, film, foil or strip	120% *ad val.*
	05 Waste and scrap	120% *ad val.*
39.05	Natural resins modified by fusion (run gums) ; artificial resins obtained by esterification of natural resins or of resinic acids (ester gums) ; chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber) :	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 per Kg.
	02 Blocks, lumps, powders, granules, flakes and similar other forms	Rs. 11.00 per Kg.
	03 Monofil, tubes, pipes, rods, sticks and profile shapes ...	120% *ad val.*
	04 Plates, sheets, film, foil or strip	120% *ad val.*
	05 Waste and scrap	120% *ad val.*
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters ; linoxyn :	
	A. Alginic acid, its salts and esters	40% *ad val.*
	B. Other :	
	01 Liquids or pastes including emulsions, dispersions and solutions	Rs. 11.00 per Kg.
	02 Blocks, lumps, powders, granules flakes and similar other forms	Rs. 11.00 per Kg.
	03 Monofil, tubes, pipes, rods, sticks and profile shapes ..	120% *ad val.*
	04 Plates, sheets, film, foil or strip	120% *ad val.*
	05 Waste and scrap	120% *ad val.*
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06 :	
	A. Articles for the conveyance or packing of goods, including containers without handles, usable also as disposable drinking cups ; stoppers, lids, caps and other closures :	
	01 Containers for filling infusion liquid..	120% *ad val.*

1	2	3
	02 Unwoven poly-propylene and polyethylene bags ..	120% *ad val.*
	03 Other articles of a kind used as packing material ..	120% *ad val.*
	04 Bungs	120% *ad val.*
	05 Transport crates for eggs	120% *ad val.*
	B. Sanitary or toilet articles :	
	C. Ornamental articles and objects of personal adornment :	
	01 Spangles	120% *ad val.*
	02 Other	120% *ad val.*
	D. Office or school supplies	120% *ad val.*
	E. Articles of apparel and clothing accessories :	
	01 Surgical gloves	85% *ad val.*
	02 Other	120% *ad val.*
	F. Articles for electric lighting	120% *ad val.*
	G. Roller blinds, venetian blinds and similar articles and parts thereof	120% *ad val.*
	H. Other :	
	01 Synthetic floats for fishing nets	120% *ad val.*
	02 Plastic coils (contraceptives) and accessories thereof ..	Free.
	03 Drinking pots for poultry birds	120% *ad val.*
	04 Bobbins, cones, cops, cores, spools and similar supports of a kind used in textile machinery	40% *ad val.*
	05 Shoe lasts	120% *ad val.*
	06 Fibre bushes	120% *ad val.*
	07 Other :	
	(*a*) for use in machinery	120% *ad val.*
	(*b*) for use in motor vehicles	120% *ad val.*
	(*c*) for use in domestic electric appliances	120% *ad val.*
	(*d*) for use in non-electric instruments apparatus and appliances	120% *ad val.*
	(*e*) Other	120% *ad val.*

CHAPTER 40

RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

Notes

1. Except where the context otherwise requires, throughout this Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hardened: natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oil, and such substances reclaimed.

2. This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI:

(a) Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting, or rubberised knitted or crocheted fabric, of heading No. 40.10); other elastic fabric or articles thereof;

(b) Textile hosepiping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15);

(c) Woven textile fabrics (other than the goods of heading No . 40.10) impregnated, coated, covered or laminated with rubber:

(i) Weighing not more than 1,500 g|m2 ; or

(ii) Weighing more than 1,500 g|m2 and containing more than 50% by weight of textile material; and articles of those fabrics;

(d) Felt impragnated or coated with rubber and containing more than 50% by weight of textile material, and articles thereof;

(e) Bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof;

(f) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

However, plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, and articles thereof, are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes.

3. The following are also not covered by this Chapter:

(a) Footwear or parts thereof falling within Chapter 64;

(b) Headgear or parts thereof (including bathing caps) falling within Chapter 65;

(c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI:

(d) Articles falling within Chapter 90, 92, 94 or 96 ;

(e) Articles falling within Chapter 97 (other than sports gloves and goods falling within heading No. 40.11) ; or

(f) Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.

4. In Note 1 to this Chapter and in headings Nos. 40.02, 40.05 and 40.06, the expression " synthetic rubber " is to be taken to apply to :

(a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substance by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which, at a temperature between 18° and 29° C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length.

Such substances include cis-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadienestyrene (SBR), polychlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butyl rubber (IIR) ;

(b) Thioplasts (TM) ; and

(c) Natural rubber modified by grafting or mixing with artificial plastic material, depolymerised natural rubber, and mixtures of unsaturated synthetic substances with saturated synthetic high polymers, provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. Heading Nos. 40.01 and 40.02 are to be taken not to apply to :

(a) Natural or synthetic rubber latex (including prevulcanised rubber latex) comopounded with vulcanising agents or accelerators, fillers, or reinforcing agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance ; however, latex merely stabilised or concentrated, and thermosenstive and electro-positive latex are to be classified in heading No. 40.01 or 40.02 as the case may be ;

(b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation ; or

(c) Mixtures of any of the products specified in Note 1 to the present Chapter, whether or not compounded with any other substance.

6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds 5 mm, is to be classified as strip, rod or profile shape, falling within heading No. 40.08.

7. Heading No. 40.10 is to be taken to include transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber.

8. For the purpose of heading No. 40.06, pre-vulcanised rubber latex is to be deemed to be unvulcanised rubber latex.

For the purposes of heading Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.

9. In heading Nos. 40.05, 40.08 and 40.15, the expressions "plates" "sheets" and "strip" are to be taken to apply, and to apply only, to plates, sheets and strip, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom not further worked.

In heading No. 40.08 the expressions "rods" and "profile shapes" and in heading No. 40.15 the expressions "rods", "profile shapes" and "tubes" are to be taken to apply, and to apply only, to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading No.	Name of article	Rate of duty
1	2	3
	I. RAW RUBBER	
40.01	Natural rubber latex, whether or not with added synthetic rubber latex ; prevulcanised natural rubber latex ; natural rubber, balata, gutta-percha and similar natural gums :	
	A. Natural rubber latex, whether or not with added synthetic rubber latex ; pre-vulcanised natural rubber latex	60% *ad val.*
	B. Natural rubber other than latex :	
	01 Smoked sheets and plates	60% *ad val.*
	02 Crepe rubber sheets	60% *ad val.*
	03 Other	60% *ad val.*
	C. Other.	
	01 Balata, gutta-percha and similar natural gums ..	60% *ad val.*
	02 Other	60% *ad val.*
40.02	Synthetic rubber latex ; pre-vulcanised synthetic rubber latex ; synthetic rubber, factice derived form oils :	
	A. Polybutadiene-styrene latex, whether or not pre-vulcanised ..	60% *ad val.*
	B. Other synthetic rubber latex, whether or not pre-vulcanised ..	60% *ad val.*
	C. Polybutadiene (BR)	60% *ad val.*
	D. Polychlorobutadiene (CR)	60% *ad val.*

1	2	3
	E. Polybutadiene-styrene (SBR)	60% *ad val.*
	F. Butyl rubber (IIR)	60% *ad val.*
	G. Other synthetic rubbers ; factice derived from oils :	
	01 Factice	60% *ad val.*
	02 Other	60% *ad val.*
40.03	Reclaimed rubber	60% *ad val.*
40.04	Waste and parings of unhardened rubber ; scrap of unhardened rubber, fit only for the recovery of rubber ; powder obtained from waste or scrap of unhardened rubber :	
	A. Manufacturing waste and parings	60% *ad val.*
	B. Scrap fit only for the recovery of rubber	60% *ad val.*
	C. Powder obtained from waste and scrap	60% *ad val.*
	II. UNVULCANISED RUBBER	
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02 ; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation ; unvulcansied natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch	75% *ad val.*
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions) ; articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread ; rings and discs) :	
	A. Rubber emulsions, solutions and dispersions	90% *ad val.*
	B. Tyre retreading paste	90% *ad val.*
	C. " Camel-back " strips	90% *ad val.*
	D. Rubber thread	90% *ad val.*
	E. Rubber textile thread	90% *ad val.*
	F. Other	90% *ad val.*
	III. ARTICLES OF UNHARDENED VULCANISED RUBBER	
40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber :	
	A. Thread .. .. — ..	105% *ad val.*
	B. Other	105% *ad val.*
40.08	Plates, sheets, strips, rods and profile shapes, of unhardened vulcanised rubber .. .. — ..	105% *ad val.*
40.09	Piping and tubing, of unhardened vulcanised rubber :	
	A. For machinery	105% *ad val.*
	B. For motor vehicles	105% *ad val.*

1	2	3
	C. For domestic electric appliances	105% *ad val.*
	D. Other	105% *ad val.*
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber :	
	A. For motor vehicles including tractors	135% *ad val.*
	B. For domestic electric appliances	105% *ad val.*
	C. For marine engines	105% *ad val.*
	D. Other	105% *ad val.*
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds :	
	A. New pneumatic tyres of a kind normally used on motor cars.	85% *ad val.*
	B. New pneumatic tyres of a kind normally used on buses or lorries	85% *ad val.*
	C. New pneumatic tyres of a kind normally used on aircraft ..	Free.
	D. New pneumatic tyres of a kind normally used on motor cycles (including motor scooters) or bicycles.	
	01 For motor cycles and scooters	60% *ad val.*
	02 For children's cycles	85% *ad val.*
	03 For other cycles	85% *ad val.*
	E. Inner tubes ..	
	01 For tyres of sub-heading A	85% *ad val.*
	02 For tyres of sub-heading B	85% *ad val.*
	03 For tyres of sub-heading C	Free.
	04 For motor cycles and scooters	60% *ad val.*
	05 For children's cycles	85% *ad val.*
	06 For other cycles	85% *ad val.*
	07 Other :	
	(*a*) For tractors	Free.
	(*b*) Other	85% *ad val.*
	F. Other, including retreaded tyres :	
	01 New pneumatic tyres :	
	(*a*) Of a kind normally used on tractors	Free.
	(*b*) Of a kind normally used on agricultural trailers and trolleys	85% *ad val.*
	(*c*) Other new pneumatic tyres .. — ..	85% *ad val.*
	02 Solid rubber tyres	85% *ad val.*
	03 Tyres of all types, used	85% *ad val.*

1	2	3
	04 Tyre cases, tyre treads and tyre flaps.	
	(a) For aircraft	Free.
	(b) For tractors	Free.
	(c) For motor cycles and scooters	60% *ad val.*
	(d) Other	85% *ad val.*
	05 Other .. .. .. — ..	85% *ad val.*
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber :	
	A. Contraceptives .. —	Free.
	B. Hot water bottles and ice bags	90% *ad val.*
	C. Rubber teats and nipple shields —	90% *ad val.*
	D. Other	60% *ad val.*
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber.	
	A. Of a kind used in surgery or radiology	105% *ad val.*
	B. Other	105% *ad val.*
40.14	Other articles of unhardened vulcanised rubber.	
	A. Rubber sheets pre-shaped for the manufacture of stoppers..	60% *ad val.*
	B. Patches	105% *ad val.*
	C. Other.	
	01 For machinery.	105% *ad val.*
	02 For motor vehicles	105% *ad val.*
	03 Of a kind used as stationery	105% *ad val.*
	04 For agricultural machinery and tractors	105% *ad val.*
	05 For domestic electric appliances	105% *ad val.*
	06 For scientific and medical instruments	105% *ad val.*
	07 Other	105% *ad val.*
	IV. HARDENED RUBBER (EBONITE AND VULCANITE); ARTICLES MADE THEREOF	
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip. rods, profile shapes or tubes; scrap waste and powder, of hardened rubber.	
	A. Waste and scrap.	105% *ad val.*
	B. Other	105% *ad val.*
40.16	Articles of hardened rubber (ebonite and vulcanite).	
	A. For medical, surgical and hygenic use	60% *ad val.*
	B. For scientific use	105% *ad val.*
	C. For use in machinery	105% *ad val.*

1	2	3
	D. For motor vehicles	105% *ad val.*
	E. For agricultural machinery and tractors	105% *ad val.*
	F. For marine engines	105% *ad val.*
	G. For domestic electric appliances	105% *ad val.*
	H. Other	105% *ad val.*

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS; HAND-BAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (OTHER THAN SILK WORMGUT.

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

Notes

1. This Chapter does not cover :

(a) Parings or similar waste, of raw hides or skins (heading No. 05.05 or 05.15) ;

(b) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01 ; or

(c) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43) ; the following are, however, to be classified in heading No 41.01, namely, raw hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mengolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goat and kids), of swine (including peccary), of reindeer, of chamois, or gazelle, of deer, of elk, of rocbucks or dogs.

2. Throughout the Nomeniclatude the expression "composition leathe is to be taken to mean only substances of the kind referred to in heading No. 41.10.

Heading No.	Name of article	Rate of duty
1	2	3
41.01	Raw hides and skins (fresh, salted, dried, pickled or limad), whether or not split, including sheepskins in the wool.	
	A. Bovine and equine hides, other than calf skins	40% *ad val.*
	B. Calf skins	40% *ad val.*
	C. Goat skins and kid skins	40% *ad val.*
	D. Sheep and lamb skins with the wool on	40% *ad val.*

1	2	3
	E. Sheep and lamb skins without the wool	40% *ad val.*
	F. Other	40% *ad val.*
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06 or 41.08.	
	A. Calf leather	
	01 Wet blue	85% *ad val.*
	02 Other	85% *ad val.*
	B. Othor	85% *ad val*
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06 or 41.08	85% *ad val.*
41.04	Goat and kind skin leather, except leather falling within heading No. 41.06 or 41.08	85% *ad val.*
41.05	Other kinds of leather, except leather falling within heading No. 41.06 or 41.08	85% *ad val.*
41.06	Ghamas-dressed leather	85% *ad val.*
[41.07]		
41.08	Patent leather and imitation patent leather; metallised leather.	
	A. Patent leather and imitation patent leather	85% *ad val.*
	B. Metallised leather	85% *ad val.*
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather, leather dust, powder and flour	40% *ad val.*
41.10	Composition leather with a basis of leather or fibre, in slabs, in sheets or in rolls	85% *ad val.*

CHAPTER 42

ARTICLES OF LEATHER; SADDLERY AND HARDNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORMGUT).

Notes

1. This Chapter does not cover:

(a) Sterile surgical cat-gut and similar sterile suture materials (heading No. 30.05);

(b) Articles of apparel and clothing accessories (except gloves, lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);

(c) String or net bags of Section XI;

(d) Articles falling within Chapter 64;

(e) Headgear or parts thereof falling within Chapter 65;

(f) Whips riding-crops or other articles of heading No. 66.02 ;

(g) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.10) ;

(h) Furniture or parts of furniture (Chapter 94) ;

(i) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ; or

(k) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press studs, and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.

2. For the purpose or heading No. 42.03, the expression " articles of apparel and clothing accessories " is to be taken to apply, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch straps.

Heading No.	Name of article	Rate of duty
1	2	3
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal ..	120% *ad val.*
42.02	Travel goods (for example, trunks, suit-cases,that-boxes, travelling bags, ruck sacks), shopping-bags, hand-bags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars jewellery, bottles, collars, foot-weak, brushes) and similar containers of leather or of compositon leather, of vulcanised bibre, of artificial plastic sheeting, of paperboard or of textile fabric.	
	A. Hand bags	120% *ad val.*
	B. Travel goods and toilet cases	120% *ad val.*
	C. Satchels ad brief-cases	120% *ad val.*
	D. Other	120% *ad val.*
42.03	Articles of apparel and clothing accessories, of leather or of composition leather	120% *ad val.*
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes.	
	A. Belts or Belting	40% *ad val.*
	B. Other	40% *ad val.*
42.05	Other articles of leather or of composition leather ..	120% *ad val.*
42.06	Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons.	
	A. Tendons made up as machinery belting and laces for machinery belting	40% *ad val.*
	B. Other	120% *ad val.*

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR ; MANUFACTURE THEREOF

Notes.

1. Throughout the Nomenclature references to furskins, other than to raw furskins of heading No. 43.01 are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.

2. This Chapter does not cover :

(a) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01 ;

(b) Raw hides or skins, with the hair on, of a kind falling within Chapter 41 [see Note 1 (C) to that Chapter] ;

(c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03) ;

(d) Articles falling within Chapter 64 ;

(e) Headgear or parts thereof falling within Chapter 65 ; or

(f) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

3. For the purposes of heading No. 43.02, the expression "plates, crosses and similar forms" means furskins or parts thereof (excluding "dropped" skins) sewn togehter in rectangles, crosses or trapeziums, without the addition of other materials. Other assembled skins ready for immediate use (or requiring only cutting to become ready for use), and skins or parts of skins sewn together in the form of garments or parts or accessories of garments or of other articles falling within heading No. 43.03.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified under heading No. 43.03 or 43.04 as the case may be.

5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving (heading No. 58.04, for example).

Heading No.	Name of article	Rate of duty
1	2	3
43.01	Raw furskins.	
	A. Of mink	85% *ad val.*
	B. Other	85% *ad val.*
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms, pieces or cuttings, of furskin, tanned or dressed, including heads, paws tails, and the like (not being fabricated)	120% *ad val.*

1	2	3
43.03	Artificial of furskin	200% *ad val.*
43.04	Artificial of fur and Articles made thereof:	
	A. Artificial fur	200% *ad val.*
	B. Articles.	
	01 For use in machinery	85% *ad val.*
	02 Other	200% *ad val.*

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK.

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

Notes

1. This chapter does not cover:

(a) Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.07);

(b) Wood of a kind used primarily in dyeing or in tanning (heading No. 14.05);

(c) Activated charcoal (heading No. 38.03);

(d) Articles falling within Chapter 46;

(e) Footwear or parts thereof falling within Chapter 64;

(f) Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(g) Goods falling within heading No. 68.09;

(h) Imitation Jewellery falling within heading No. 71.16;

(i) Goods falling within Section XVII (for example, clocks and clock cases);

(l) Musical instruments or parts thereof (Chapter 92);

(m) Parts of firearms (heading No. 93.06);

(n) Furniture or parts thereof falling within Chapter 94;

(o) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or

(p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.

2. In this Chapter, the expression "improved wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Heading Nos. 44.19 to 44.28 are to be taken to apply to articles of the respective descriptions of fibre building board, plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.

4. Heading No. 44.25 shall be taken not to apply to tools in which metal parts form the blade, working edge, working surface or other working part.

Heading No.	Name of article	Rate of duty
1	2	3
44.01	Fuel wood, inlcgs, in billets, in twigs or in faggots ; wood waste, including sawdust.	
	A. Fuel wood in logs, in billets, in twigs or in faggots	70% *ad val.*
	B. Wood waste, including sawdust	70% *ad val.*
44.02	Wood Charcoal (including shell and nut charcoal) agglomersted or not	70% *ad val.*
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down.	
	A. Pulpwood	100% *ad val.*
	B. Sawlogs and veneer logs, of coniferious species	100% *ad val.*
	C. Sawlog and veneer logs of non-coniferous species.	
	01 Teakwood	160% *ad val.*
	02 Other	100% *ad val.*
	D. Other	100% *ad val.*
44.04	Wood, roughly squared or half, squared, but not further manufactured.	
	A. Of coniferous species	
	01 Douglas Fir	100% *ad val.*
	02 Other	100% *ad val.*
	B. Other.	
	01 Teak wood	160% *ad val.*
	02 Other	100% *ad val.*
44.05	Wood swan lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5mm	
	A. Of coniferous species	100% *ad val.*
	B. Other.	
	01 Teak wood	160% *ad val.*
	02 Other	100% *ad val.*

1	2	3
[44.06] 44.07	Railways or tramway sleepers of wood	
	A. Of teak wood	160% *ad val.*
	B. Of other wood	100% *ad val.*
[44.08]		
44.09	Hoopwood ; split poles ; piles, pickets and stakes of wood, pointed out not sawn length-wise ; chipwood ; drawn wood ; pulpowood in chips or particles ; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids ; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-stocks, umbrella handles, tool handles or the like :	
	A. Pulpwood in chips or particles	100% *ad val.*
	B. Other.	
	01 Of tak wood.	
	(*a*) Drawn wood	160% *ad val.*
	(*b*) Wood shavings	160% *ad val.*
	(*c*) Chipwood	160% *ad val.*
	(*d*) Other..	160% *od val.*
	02 Of other wood.	
	(*a*) Drawn wood	100% *ad val.*
	(*b*) Wood Shavings	100% *ad val.*
	(*c*) Chipwood	100% *ad val.*
	(*d*) Other...	100% *od val.*
[44.10] 44.11	Fibre building board of wood or other vegetable material, whether or not bonded with natural or artificial resins or with other organic binders	
	A. Compressed fibre building board (hardboard)	100% *ad val.*
	B. Other..	100% *ad val.*
44.12	Wood wool and wood flour	100% *ad val.*
44.13	Wood (including blocks strips and friezes for parquet or wood block flooring, not assembled, planed, tongued grooved, rebated chamfered, V-jointed, beaded centre-beaded or the like, nut not further manufactured.	
	A. Of coniferous species	100% *ad val.*
	B. Other...	100% *ad val.*
	01 Of a kind used in machinery...	100% *ad val.*
	02 Other	100% *ad val.*
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5mm	
	A. Veneer sheets and sheets for plywood :	
	01 Of teak wood	160 % *ad val.*
	02 Other	160% *ad val.*

1	2	3
	B. Other.. ..	
	01 Of teak wood	160% *ad val.*
	02 Other	100% *ad val.*
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood an-wood marquetry :	
	A. Plywood consisting solely of sheets of wood	195% *ad val.*
	B. Blockboard laminobard, battenboard and similar laminated wood products :	
	01 Insulating board	195% *ad val.*
	02 Other	195% *ad val.*
	C. Other..	195% *ad val.*
44.16	Cellular wood panels, whether or not faced with base metal ..	100% *ad val.*
44.17	"Improved" wood. in sheets, blocks or the like	100% *ad val.*
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglimerated with natnral or artificial resins or other orgnic binding substances, in sheets, blocks or the like	130% *ad val.*
44.19	Wooden beadings and mouldings, including moulded skirting and other molded boards	100 % *ad vol.*
44.20	Wooden picture frames, photograph frames, mirror frames and the like	160 % *ad val.*
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings	100% *ad val.*
44.22	Casks, barrels, vats tubs, buckets and other coopers' products and parts thereof of wood, including staves.	
	A. Staves	100 % *ad val.*
	B. Other..	100% *ad val.*
44.23	Builders carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels).	
	A. Prefabricated timber houses imported complete	100% *ad val.*
	B. Other	100% *ad val.*
44.24	Household untensils of wood	160% *ad val.*
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles ; boot and shoe lasts and trees, of wood :	
	A. Boot and shoe lasts	100% *ad val.*
	B. Other..	100% *ad val.*
44.26	Spools, cops, bobbins, sewing thread reals and the like, of turned wood	40 % *a l val.*

1	2	3
44.27	Standard lamps, table lamps and other lighting fittings, of wood ; articles, of furniture, of wood, not falling within Chapter 94 ; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood ; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood ; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the fregoing articles of wood	160 %*ad val.*
44.28	Other articles of wood:	
	A. Wood paving blocks	
	01 Of teak wood	160% *ad val.*
	02 Other	100% *ad val.*
	B. Match splints, wooden pegs or pins for footwear	100% *ad val.*
	C. Other...	160 % *ad val.*

CHAPTER 45

CORK AND ARTICLES OF CORK

Notes

1. This Chapter does not cover :

(a) Footwear or parts of footwear falling within Chapter 64 ;

(b) Headgear or parts of headgear falling within Chapter 65 ; or

(c) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

2, Natural cork roughly squared or deprived of the outer bark is to be taken to fall within heading No. 45.02 and not within heading No. 45.01.

Heading No.	Name of article	Rate of duty
1	2	3
45.01	Natural cork in blocks, plates, sheets or	
45.01	Natural cork, unworked, crushed, granulated or ground ; waste cork	40% *ad val.*
45.02	Natural cork in blocks, plates, sheets or strips (incluing cubes or square slabs, cut to size for corks or stoppere	70% *ad val.*
45.03	Articles of natural cork	85 % *ad val.*
45.04	Agglomerated cork being cork agglomerated with or without abinding substance) and articles of agglomerated cork.	
	A. Agglomerated cork ; in blocks, slabs, sheets, rods and tubes:	
	01 Of a kind used in machinery..	70% *ad val*
	02 Other	70% *ad val.*
	B. Other:	
	01 Of a kind used in machinery...	85% *ad val.*
	02 Other	85% *ad val.*

CHAPTER 46

MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Notes.

1. In this Chapter the expression "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair horsehair textile rovings or yarns, or monofil or strip of Chapter 51.

2. This Chapter does not cover :

(a) Twine, cordage, ropes or cables, plaited or not (heading No. 59.04) ;

(b) Footwear or headgear or parts thereof falling within Chapter 64 or 65 ;

(c) Vehicles and bodies for vehicles, of basketware (Chapter 87) ; or

(d) Furniture or parts thereof (Chapter 94).

3. For the purposes of heading No. 46.02, "plaiting materials bound together in parallel strands" means "plaiting materials" placed side by side and bound together, in the form of sheets, whether the binding materials are of spun textile fibre or not.

Heading No.	Name of article	Rate of duty
[46.01]		
46.02	Plaits and similar products of plainting mterials, for all uses, whether or not assembled into strips ; plaiting materials bound together in parallel strands o woven in sheet form, inclding matting, mats and screens ; straw envelopes for bottles	85% *ad val.*
46.03	Basketwork, wicherwork and other ticles of plaiting materials, made directly to shape ; articles made up from goods falling within heading No. 46.02; articles of loofah	160% *ad val.*

SECTION X

PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47

PAPER-MAKING MATERIAL

Heading No.	Name of article	Rate of duty
1	2	3
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material	
	A. Mechanical wood pulp	25% *ad val.*
	B. Chemical wood pulp, dissolving grades	25% *ad val.*
	C. Chemical wood pulp, soda or sulphat, un-bleached ..	25% *ad val.*

1	2	3
	D. Chemical wood pulp, soda or sulphate, bleached semi-bleached (other than dissolving grades)	25% *ad val.*
	E. Chemical wood pulp, sulphite, bleached or semi-bleached (other than dissolving grades)	25% *ad val.*
	F. Chemical wood pulp, sulphite bleached or semi-bleached (other than dissolving grades)	25% *ad val.*
	G. Semi-chemical wood pulp	25% *ad val.*
	H Pulp, other than wood pulp	25% *ad val.*
47.02	Waste paper and paperboard ; scrap articles of paper or of paperboard, fit only for use in paper-making	
	A Waste paper and paperboard indluding old newspapers ..	25% *ad val.*
	B Other	25% *ad val.*

CHAPTER 48

PAPER AND PAPERBOARD ; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD.

Notes

1. This Chapter does not cover :

(a) Stamping foils of heading No. 32.09 ;

(b) Perfume and cosmetic papers (heading No. 33.06) ;

(c) Soap papers (heading No. 34.01), paper impregnated or coated with detergent (heading No. 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34.05) ;

(d) Paper or paperboard, sensitised (heading No. 37.03) ;

(e) Paper reinforced stratified artificial plastic sheeting (heading Nos. 39.01 to 39.06), or vulcanised fibre (heading No. 39.03), or articles of such materials (heading No. 39.07) ;

(f) Goods falling within heading No. 42.02 (for example, travel goods) ;

(g) Articles falling within any heading in Chapter 46 (manufactures of plainting material) ;

(h) Paper yarn or textile articles of paper yarn (Section XI) ;

(ij) Abrasive paper (heading No. 68.06) or paper-backed mica splittings heading No. 68.15) (paper coated with mica powder is, however to be classified in heading No. 48.07) ;

(k) Metal foil backed with paper or paperboard (Section XV) ;

(l) Perforated paper or paperboard for musical instruments (heading No. 92.01) ; or

(m) Goods falling within any heading in Chapter 97 (for example, toys games and sports requisites) or Chapter 98 (for example, buttons).

2. Subject to the provisions of Note 3, heading No. 48.01 is to be taken to include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, including false water-making, and also to paper and paper-board coloured or marbled throughout the mass by any method. However, the heading does not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.

3. Paper or paperboard answering to a description in two or more of the heading Nos. 48.01 to 48.07 is to be classified under that one of such headings which occurs latest in the Nomenclature.

4. Heading Nos. 48.01 to 48.07 are to be taken not to apply to paper, paper-board or cellulose wadding:

(a) In strips or rolls of a width not exceeding 15 cm; or

(b) In rectangular sheets (unfolded if necessary) of which no side exceeds 36 cm; or

(c) Cut into shapes other than rectangular shapes.

Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, within heading No. 48.01.

4. For the purposes of heading No. 48.11, "wallpaper and lincrusta" are to be taken to apply only to:—

(a) Paper in rolls, suitable for wall or ceiling decoration, being:

(i) Paper with one or with two margins, with or without guide marks; or

(ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding 60 cm;

(b) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.

6. Heading No. 48.15 is to be taken to apply, *inter alia,* to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or packets, but not to the articles mentioned in Note 7.

7. Heading No. 42.21 is to be taken to apply *inter alia,* to cards for statistical machines, perforated paper and paperboard cards for Jacquard and similar machines, paper lace, shelf edging, paper table-cloths, serviettes and hand-kerchiefs, paper baskets, moulded or pressed goods of wood pulp, and dress patterns.

8. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.

Heading No.	Name of article	Rate of duty
1	2	3
	I PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS	
48.01	Paper and paperboard (includig cellulose wadding) in rolls or sheets	
	A. Newsprint that is to say, paper in rolls or sheets, having a water absorbency when tested by the one-minute Cobb method of not less than 45 grammes per square metre containing not less than 70 per cent of mechanical wood pulp and of weight less than 48 nor more than 63 grammes per square metre ..	Rs 4000 per metric ton
	B. Printing paper (other than newsprint) and writing paper	Rs 4000 per metric ton
	C. Kraft liner	Rs 4000 per metric ton
	D. Sack kraft paper	Rs 4000 per metric ton
	E. Other kraft paper and paper board	Rs 4000 per metric ton
	F. Semi chemical fluting paper	Rs 4000 per metric ton
	G. Sulphite wrapping paper	Rs. 4000 per metric ton.
	H. Other paper and paper board.	
	01 Starch paper and paperboard for the manufacture of torch cells	50% *ad val.*
	02 Cigarette paper	50% *ad val.*
	03 Manifold paper	50% *ad val.*
	04 Carbon Tissue paper	50% *ad val.*
	05 Duplex, triplex and multiplex paper and paperboard ..	50% *ad val.*
	06 Paper for backing abrassives..	50% *ad val.*
	07 Paper for manufacture of sensitized paper	50% *ad val.*
	08 Filter paper and paperboard and bsorbent paper and paperboard	50% *ad val.*
	09 Condenser paper and cable paper	50% *ad val.*
	10 Paper and paperboard for the manufactur of punched cards	50% *ad val.*
	11 Stencil paper	50% *ad val.*
	12 Other	Rs. 4000 per metric ton.

1	2	3
[48.02] 48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	
	A. Glazed transarent paper ("glassive")	100% *ad val.*
	B. Other	100% *ad val.*
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	100% *ad val.*
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled embossed or perforated, in rolls or sheets.	
	A. Kraft paper, creped or crinkled, whether or not embossed or perforated	100% *ad val.*
	B. Creped or crinkled paper, whether or not embossed or perforated, other than kraft for household or toilet use	100% *ad val.*
	C. Other creped or crinkled paper, whether or not embossed or perforated	100% *ad val.*
	D. Other..	100% *ad val.*
[48.06] 48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets	
	A. Printing or writing paper	Rs. 4000 per metric ton.
	B. Paper and paperboard (other than printing or writing paper), coated or impregnated with artificial or synthetic resins (excluding adhesives)	Rs. 4000 per metric ton.
	C. Tarred bituminised or asphalted paper and paper board ..	Rs. 4000 per metric ton.
	D. Other :	
	01 Carbon paper and graphite paper	50% *ad val.*
	02 Coated tissue paper for the manufacture of stencils ..	50% *ad val.*
	03 Coated simplex, duplex and triplex paper for the manufacture of transfers	50% *ad val.*
	04 Filter paper and paperboard	50% *ad val.*
	05 Lithographic and micro-tinted cheque paper ..	50% *ad val.*
	06 Insulating paper and paperboard	50% *ad val.*
	07 Other	Rs. 4000 per metric ton.
48.08	Filter blocks, slabs and plates, of paper pulp	85% *ad val.*
[48.09] 48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes :	
	A. Cigarette paper, for use in industrial machines.	40% *ad val.*
	B. Other	120% *ad val.*
48.11	Wallpaper and lincrusta ; window transparancies of paper ..	120% *ad val.*

1	2	3
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	120% *ad val.*
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes :	
	A. Duplicator stencils	85% *ad val.*
	B. Copying paper :	
	01 Carbon paper	85% *ad val.*
	02 Other	85% *ad val.*
	C. Other	85% *ad val.*
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	12% *ad val.*
48.15	Other paper and paperboard, cut to size or shape	
	A. Toilet paper, in rolls or in sheets	85% *ad val.*
	B. Gummed or adhesive paper in strips or rolls	85% *ad val.*
	C. Other :	
	01 Cigarette paper	40% *ad val.*
	02 Filter paper and paperboard	85% *ad val.*
	03 Other	85% *ad val.*
48.16	Boxes, bags and other packing containers, of paper or paperboard box files, letter trays and similar articles, of paper or pape board, of a kind commonly use in offices, shops and the like	
	A. Paper bags	55% *ad val.*
	B. Paper board cartons	100% *ad val.*
	C. Other	100% *ad val.*
[48.17] 48.18	Registers, exercise books note books memorandum blocks, order books, receipt books, diaries, blotting pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard, sample and other albums and book covers, of paper or paperboard.	120% *ad val.*
48.19	Paper or paperboard labels, whether or not printed or gummed ..	
	A. Gummed labels	70% *ad val.*
	B. Other	70% *ad val.*
48.20	Bobbins spools, cops and similar supoorts of per pulp, paper or paperboard (whether or not perforated or hardened)	40% *ad val.*
48.21	Other articles of paper pulp, paper, paper board or cellulose wadding.. :	
	A. Cards for punched-card macine, whether or not in strips ..	70% *ad val.*
	B. Trays, dishes, plates, cups and the like	120% *ad val.*
	C. Handkerchiefs, cleaning tissues, towels, table napkins, table clothes, bad sheets and other paper linen; paper under garments	120% *ad val.*

1	2	3
	D. Sanitary towels and tampons ; baby napkins	120% *ad val.*
	E. Other :	
	01 Recording dials, sheets and rolls for self-recording apparatus	70% *ad val.*
	02 Cards for jacquard machines	70% *ad val.*
	03 Moulded sheets for packing eggs	120% *ad val.*
	04 Other :	
	(*a*) Gummed paper articles	120% *ad val.*
	(*b*) Other	120% *ad val.*

CHAPTER 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY ; MANUSCRIPTS, TYPESCRIPTS AND PLANS.

Notes

1. This Chapter does not cover :

(a) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48) ;

(b) Playing cards or other goods falling within any heading in Chapter 97 ; or

(c) Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding one hundred years or other articles falling within any heading in Chapter 99.

2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading No. 49.01 and not within heading No. 49.02.

3. Heading No. 49.01 is to be extended to apply to :

(a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes ;

(b) A pictorial supplement accompanying, and subsidiary to, a bound volume ; and

(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signature or separate sheets, falling heading No. 49.11.

4. Heading Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda).

5. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

6. For the purposes of heading No. 49.06, the expression "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. Reference in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.

7. For the purposes of heading No. 49.09, the expression "picture post-cards" means cards consisting essentially of an illustration and bearing printed indications of their use.

Heading No.	Name of article	Rate of duty
1	2	3
49.01	Printed books, brochures, leaflets and similar pinted matter whether or not in single sheets	Free.
	A. Printed books and booklets	Free.
	B. Other	Free.
49.02	Newspapers, journals and periodicals, whether or not illustrated ..	Free.
49.03	Children's picture books and painting books	Free.
49.04	Music, printed or in manuscript, whether or not bound or illustrated.	Free.
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed ; printed globes (terrestial or celestial)	Free.
49.06	Plans and drawings, for industrial, architechtural, engineering, commercial, or similar purposes, whether original or reproductions sensitised paper ; manuscript and typescripts	Free.
49.07	Unsed postage, revenue and similar stamps of current or now issue in the country to which they are destined ; stamp-impressed paper ; banknotes, stock, share and bond certificates and similar documents of title ; cheque books :	
	A. Cheque books	100% *ad val.*
	B. Stock, share, bond certificates and similar documents of title.	100% *ad val.*
	C. Stamps	Free.
	D. Stamp-impressed paper. —	Free.
	E. Banknotes	Free.
	F. Travellers' cheques	Free.
	G. Other	Free.

1	2	3
49.08	Transfers (Decalcomanias)	85% *ad val.*
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	160% *ad val.*
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	160% *ad val.*
49.11	Other printed matter, including printed pictures and photographs.	
	A. Trade advertising material, commercial catalogues and the like	Free
	B. Other :	
	01 Posters, pamphlets and other printed material intended for tourist propaganda purposes, provided they are issued by, or under the auspieces of the Government of the country within which travel is to be stimulated and are not primarily intended to advertise the services of any private tourist agency	Free
	02 Wall pictures such as are ordinarly used for instructional purposes and charts diagrams for the study of secience	Free
	03 Charts and schematic maps	Free
	04 Other printed pictures and photographs	160% *ad val.*
	05 Other	160% *ad val.*

SECTION XI

TEXTILE AND TEXTILE ARTICLES

Notes

1. This Section does not cover :

(a) Animal brush making bristles or hair (heading No. 05.02) ; horsehair or horsehair waste (heading No. 05.03) ;

(b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17) ;

(c) Vegetable materials falling within Chapter 14 ;

(d) Asbestos of heading No. 25.24 articles of asbestos and other products of heading No. 68.13 or 68.14 ;

(e) Articles falling within heading No. 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials) ;

(f) Sensitised textile fabric (heading No. 37.03) ;

(g) Monofil of which any cross-sectional dimension exceeds 1 mm and strip (artificial straw and the like) of width exceeding 5 mm, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46) ;

(h) Woven textile fabrics, felt, bonded fibre fabrics or similar bonded yarn fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40 ;

(j) Skins with their wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, falling within heading No. 43.03 or 43.04 ;

(k) Articles of textile materials falling within heading No. 42.01 or 42.02 ;

(l) Products and articles of Chapter 48 (for example, cellulose wadding) ;

(m) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64 ;

(n) Headgear or parts thereof falling within Chapter 65 ;

(o) Hair nets (heading No. 65.05 or 67.04, as the case may be) ;

(p) Goods falling within Chapter 67 ;

(q) Abrasive-coated threads, cords or fabric (heading No. 68.06) ;

(r) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70) ;

(s) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

2. (A) Goods classificable in any heading in Chapter 50 to 57 and of a mixture of two or more textile materials are to be classified as if consisting wholly or that one textile material which predominates in weight over any other single textile material.

(B) For the purposes of the above rule :

(a) Metallised yarn is to be treated as a single textile and its weight is to be taken as the aggregate of the weight of the textile and metal components ; for the classification of woven fabrics, metal thread is to be regarded as a textile material ;

(b) Where a heading refers to goods of different textile materials (for example : (i) silk and waste silk, (ii) carded sheep's or lamb's wool and combed sheep's or lamb's wool), such materials are to be treated as a single textile material.

(C) The provisions of paragraph (A) and (B) above are to be applied also to the yarns referred to in Notes 3 and 4 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as " twine, cordage, ropes and cables " ;

(a) Of silk, noil or other waste silk, of a weight exceeding 2 g|m (18,000 denier) ;

(b) Of man-made fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding 1 g|m (9,000 denier);

(c) Of true hemp or flax:

(i) Polished or glazed, of which the length per kilogram, multiplied by the number of constituent strands, is less than 7,000 m:

(ii) Not polished or glazed and of a weight exceeding 2 g|m;

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibres, of a weight exceeding 2 g|m; or

(f) Reinforced with metal.

(B) Exceptions:

(a) Yarn of sheep's or lamb's or other animal hair and paper yarn, other than yarn reinforced with metal;

(b) Continuous filment tow for the manufacture of man-made fibres (discontinuous), and multifilament yarn without twist or with a twist of less than 5 turns per metre;

(c) Silk worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;

(d) Metallised yarn, not being yarn reinforced with metal; and

(e) Chenille yarn and gimped yarn.

4. (A) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn put up:

(a) In balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:

(i) 200 g in the case of flax and ramie;

(ii) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or

(iii) 125 g in other cases;

(b) In hanks or skeins of a weight not exceeding;

(i) 85 g in the case of silk, noil or other waste silk and man-made fibres (continuous); or

(ii) 125 g in other cases;

(c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the either, each of uniform weight not exceeding;

(i) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or

(ii) 125 g in other cases.

(B) Exceptions :

(a) Single yarn of any textile material, except :

(i) Single yarn of sheep's or lamb's wool or of fine animal hair, unbleached ; and

(ii) Single yarn of sheep's or lamb's wool or of fine animal hair, bleached, dyed or printed, of a length less than 2,000 m|kg ;

(b) Multiple or cabled yarn, unbleached :

(i) Of silk, noil or other waste silk, however put up ; or

(ii) Of other textile material except sheep's or lamb's wool or fine animal hair, in hanks or skeins ;

(c) Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75,000 m|kg, measured multiple ; and

(d) Single, multiple or cabled yarn of any textile material :

(i) In cross-reeled hanks or skeins ; or

(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbies or spindles, or reeled in the form of cocoons for embroidery looms).

5. (a) For the purposes of heading No. 55.07, " gauze " means a fabrics with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to forms loops through which weft threads pass.

(b) For the purposes of heading No. 58.08, " plain " means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes—In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.

6. For the purposes of this Section, the expression " made up " means :

(a) Cut otherwise than into rectangles ;

(b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets) ;

(c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted frings at any of the edges ;

(d) Cut to size and having undergone a process of drawn thread work ;

(e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined and piece goods composed of two or more fabrics assembled in layers, whether or not padded).

7. The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.

8. The woven fabrics of Chapters 50 to 57 are to be taken to include fabrics consisting of layers of parallel textile yarns super-imposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

CHAPTER 50

SILK AND WASTE SILK

Heading No.	Name of article	Rate of duty
1	2	3
50.01	Silk worm cocoons suitable for reeling — — ..	55% *ad val.*
50.02	Raw silk not thrown) .. — — — —	70% *ad val.*
50.03	Silk waste (including cocoons unsuitable for reeling, silk niols and pulled or garnetted rags	70% *ad val.*
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	85% *ad val.*
50.05	Yarn spun from niol or other waste silk, not put up for retail sale.	85% *ad val.*
[50.06]		
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale ; silkwork gut ; imitation catgut of silk.	
	A. Silk worm gut, imitation catgut of silk. .. — —	40% *ad val.*
	B. Other — .. .. — — —	85% *ad val.*
[50.08]		
50.09	Woven fabrics of silk of noil or other waste silk :	
	A. Taffeta — .. — — — —	235% *ad val.*
	B. Other — — — — — —	235% *ad val.*
[50.10]		

CHAPTER 51

MAN-MADE FIBRES (CONTINUOUS)

Notes

1. Throughout the Nomenclature, the term " man-made fibres " means fibres or filaments of organic polymers produced by manufacturing processes, either:

(a) By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives ; or

(b) By chemical transformation of natural organic polymers, (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.

2. Heading No. 51.01 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.

3. The expression " yarn of man-made fibres (continuous) " is to be taken not to apply to yarn (known as " ruptured filament yarn ") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).

4. Monofil of man-made fibre materials of which no cross-sectional dimension exceeds 1 mm is to be classified in heading No. 51.01 when of a weight less than 6.6 mg/m (60 denier) and in heading No. 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds 1 mm is to be classified in Chapter 39.

Strip (artificial straw and the like) of man-made fibre materials is to be classified in heading No. 51.02 when of a width not exceeding 5 mm and in Chapter 39 in other cases.

Heading No.	Name of article	Rate of duty
1	2	3
51.01	Yarn of man-made fibres (continuous), not put up for retail sale :	
	A. Textured yarns of continous polyamide fibres	Rs. 38.00 per kg.
	B. Non-textured yarns of continous polyamide fibres, untwisted or with a twist of not more than 50 turns per metre ..	Rs. 38.00 per kg.
	C. Other non-textured yarns of continous polyamide fibres ..	Rs. 38.00 per kg.
	D. Textured yarns of continuous polyester fibres	Rs. 40.00 per kg.
	E. Non-textured yarns of continuous poyester fibres, untwisted or with a twists of not more than 50 turns per metre ..	Rs. 40.00 per kg.
	F. Other non-textured yearns of continuous polyester fibres ..	Rs. 40.00 per kg.
	G. Yarns of other continuous synthetic fibres	Rs. 38.00 per kg.
	H. Yarns of continuous viscose rayon	Rs. 35.00 per kg.

1	2	4
	I. Yarns of any continuous acetate textile fibres ..	.. Rs. 35.00 per kg.
	J. Yarns of other continuous regenerated textile fibres	.. Rs. 35.00 per kg.
	(*a*) cuprammonium rayon	.. Rs. 35.00 per kg.
	(*b*) Other	.. Rs. 38.00 per kg.
51.02	Monofil, strip (artificial staw and the like) and imitation catgut, of man-made fibre material :	
	A. Of synthetic fibre materials :	
	01 Yarn and strip of a width not exceeding 5 mm, consisting of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or Covered by means of artificial or other material on one or both sides..	.. Rs. 150.00 per kg.
	02 Other	.. 72-1/2% *per kg.*
	B. Of regenerated fibre materials :	
	01 Viscose tear-off ribbons	.. 72-1/2% *ad val.*
	02 Other	.. 72-1/2% *ad val.*
51.03	Yarn of man-made fibres (continuous), put up for retail sale :	
	A. Of continuous synthetic fibres :	
	01 Polyamide	.. Rs. 38.00 per kg.
	02 Polyester	.. Rs. 40.00 per kg.
	03 Other	.. Rs. 38.00 per kg.
	B. Of continuous regenerated fibres :	
	01 Viscose	.. Rs. 35.00 per kg.
	02 Acetate	.. Rs. 35.00 per kg.
	03 Cuprammonium	.. Rs. 35.00 per kg.
	04 Other	.. Rs. 38.00 per kg.
51.04	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No. 51.01 or 51.02 :	
	A. Tyre cord fabirc of continuous synthetic textile materials ..	60% *ad val.*
	B. Fabrics containing 85% or more by weight of continuous synthetic textile materials, other than tyre cord fabric:	
	01 Karakuli cloth	.. 60% *ad val.*
	02 Umbrella cloth	.. 200% *ad val.*
	03 Tafetta	.. 200% *ad val.*
	04 Other	.. 200% *ad val.*
	C. Fabrics of continuous synthetic textile materials, containing less than 85% by weight of such materials, other than tyre cord fabric :	
	01 Karakuli cloth	.. 50% *ad val.*
	02 Umbrella cloth	.. 200% *ad val.*
	03 Tafetta	.. 200% *ad val*
	04 Other	.. 200% *ad val.*
	D. Tyre cord fabric of continuous regenerated textile materials.	60% *ad val.*

E. Fabrics containing 85% or more by weight of continuous regenerated textile materials, other than tyre cord fabric:

01	Karakuli cloth	60% *ad val.*
02	Umbrella cloth	200% *ad val.*
03	Tafetta	200% *ad val.*
04	Other	200% *ad val.*

F. Fabrics of continuous regenerated textile materials, containing less than 85% by weight of such materials, other than tyre cord fabric :

01	Karakuli cloth	60% *ad val.*
02	Umbrella cloth	200% *ad val.*
03	Tafetta	200% *ad val.*
04	Other	200% *ad val.*

CHAPTER 52

METALLISED TEXTILES

Heading No.	Name of article	Rate of duty
1	2	3
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process:	
	A. Textile yarn spun or covered with gold or silver	120% *ad val*
	B. Other	200% *ad val.*
52.02	Woven fabric of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabric or the like.. ..	235% *ad val.*

CHAPTER 53

WOOL AND OTHER ANIMAL HAIR

Note

The expression "fine animal hair" means hair of alpaca, ilama, vicuna, yak, camel, Angora, Tibetan, Kashmir and similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria and must rat.

Heading No.	Name of article	Rate of duty
1	2	3
53.01	Sheep's or lambs' wool, not carded or combed:	
	A. Greasy or fleece washed	Free.
	B. Other	Free.

1	2	3
53.02	Other animal hair (fine or coarse), not carded or combed :	
	A. Fine animal hair	40% *ad val.*
	B. Coarse animal hair	40% *ad val.*
53.03	Waste of sheep's or lambs ' wool or of other animal hair (fine or coarse), not pulled or garnetted :	
	A. Shoddy wool and oils	40% *ad val.*
	B. Other	40% *ad val.*
53.04	Waste of sheep's or lambs, wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags) : ..	
	A. Shoddy Wool	40% *ad val.*
	B. Other	40% *ad val.*
53.05	Sheep's or lambs ' wool or other animal hair (fine or coarse), carded or combed :	
	A. Wool tops	Rs. 25.00 per kg.
	B. Other	40% *ad val.*
53.06	Yarn of carded sheep's or lambs ' wool (Woollen yarn) not put up for retail sale :	
	A. Containing 85% or more by weight of wool :	
	01 Woollen yarn upto and including 4 counts	Free
	02 Other	Rs. 50.00 per kg.
	B. Other :	
	01 Woollen yarn upto and including 4 counts	Free
	02 Other	Rs. 50.00 per kg.
53.07	Yarn of combed sheep's or lambs ' wool (worsted yarn), not put for retail sale :	
	A. Containing 85% or more by weight of wool :	
	01 Worsted yarn upto and including 7 counts	Free
	02 Other	Rs. 50.00 per kg.
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	70% *ad val.*
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale	70% *ad val.*
53.10	Yarn of sheep's or lambs ' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale	
	A Containing 85% or more by weight of wool or fine animal hair :	
	01 Knitting yarn	100% *ad val.*
	02 Other.	
	(*a*) of sheeps' or lambs' wool	70% *ad val.*
	(*b*) other	70% *ad val.*

1	2	3
	B. Other :	
	01 Knitting yarn	100% *ad val.*
	02 Other :	
	(*a*) of sheeps' or lambs' wool	70% *ad val.*
	(*b*) other	70% *ad val.*
53.11	**Woven** fabrics of sheeps' or lambs' wool or of fine animal hair.	
	A. Fabric of carded wool or carded fine animal hair, containing 85% or more by weight of wool or fine animal hair:	
	01 Karakuli cloth	70% *ad val.*
	02 of alpaca hair	120% *ad val.*
	03 Other	120% *ad val.*
	B. Fabric of combed wool or combed fine animal hair containing 85% or more by weight of wool or fine animal hair.	
	01 Karakuli cloth	70% *ad val.*
	02 Of alpaca hair	120% *ad val.*
	03 Other	120% *ad val.*
	C. Fabrics containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with discontinuous synthetic fibres. :	
	01 Karakuli cloth	70% *ad val.*
	02 Of alpaca hair	120% *ad val.*
	03 Other	120% *ad val.*
	D. Fabrics containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with discontinuous synthetic fibres :	
	01 Karakuli cloth	70% *ad val.*
	02 Of alpaca hair	120% *ad val.*
	03 Other	120% *ad val.*
	E. Other :	
	01 Karakuli cloth	70% *ad val.*
	02 Of alpaca hair	120% *ad val.*
	03 Other	120% *ad val.*
53.12	Woven fabrics of horse hair or of other coarse animal hair ..	85% *ad val.*
[53.13]		

CHAPTER 54

FLAX AND RAMIE

Heading No.	Name of articles	Rate of duty
1	2	3
54.01	Flax, raw or processed but not spun ; flax tow and waste (including pulled or garnetted rags) ..	
	A. Flax, raw or retted	40% *ad val.*
	B. Flax, broken, scutched, hackled or otherwise processed ..	40% *ad val.*

1	2	3
	C. Flax tow and waste (including pulled or garnetted rags) ..	40% *ad val.*
54.02	Ramie, raw or processed but not spun ; ramie noils and waste (including pulled or garnetted rags)	40% *ad val.*
54.03	Flax or ramie yarn, not put up for retail sale	55% *ad val.*
54.04	Flax or ramie yarn, put up for retail sale	55% *ad val.*
54.05	Woven fabrics of flax or of ramie	85% *ad val.*

CHAPTER 55

COTTON

Heading No.	Name of article	Rate of duty
1	2	3
55.01	Cotton, not carded or combed	Rs 13.50 per kg +10% *ad val*
55.02	Cotton linters	Rs. 1.80 per kg. +10% *ad val.*
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed.	Rs. 1.80 per kg +10% *ad val.*
55.04	Cotton, carded or combed	Rs. 4.90 per kg +10% *ad val.*
55.05	Cotton yarn, not put up for retail sale	
	A. Measuring, per single yarn, not more than 12,000 m per kg.	85% *ad val.*
	B. Measuring, per single yarn, more than 14,000 m but not more than 40,000 m per kg.	85% *ad val.*
	C. Measuring, per single yarn, more than 40,000 m but not less than 80,000 m or more per kg.	85% *ad val.*
	D. Measuring, per single yarn, 80,000 m or more per kg. ..	85% *ad val.*
55.06	Cotton yarn, put up for retail sale	85% *ad val.*
55.07	Cotton gauze :	
	A. Unbleached, not mercerised	120% *ad val.*
	B. Other	120% *ad val.*
55.08	Terry towelling and similar terry fabrics of cotton ..	
	A. Unbleached, not mercerised	120% *ad val.*
	B. Other	120% *ad val.*
55.09	Other woven fabrics of cotton :	
	A. Fabric containing 85% or more by weight of cotton, unbleached, not mercerised. :	

1	2	3
	01 Tyre cord	120% *ad val.*
	02 Umbrella cloth	70% *ad val.*
	03 Karakuli cloth	60% *ad val.*
	04 Other	120% *ad val.*
	B. Other fabrics containing 85% or more by weight of cotton	
	01 Tyre cord	120% *ad val.*
	02 Umbrella cloth	70% *ad val.*
	03 Karakuli cloth	60% *ad val.*
	04 Other	120% *ad val.*
	C. Fabrics containing less than 85% by weight of cotton, unbleached, not mercerised :	
	01 Tyre cord	120% *ad val.*
	02 Umbrella cloth	70% *ad val.*
	03 Karakuli cloth	60% *ad val.*
	04 Other	120% *ad val.*
	D. Other fabrics containing less than 85% by weight of cotton :	
	01 Tyre cord	120% *ad val.*
	02 Umbrella cloth	70 % *ad val.*
	03 Karakuli cloth	60 % *ad val.*
	04 Other	120% *ad val.*

CHAPTER 56

MAN-MADE FIBRES (DISCONTINUOUS)

Note

Heading No. 56.02 is to be taken to apply only to continuous filament tow of man-made fibres, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specification :

(a) Length of tow exceeding 2 m ;

(b) Twist less than 5 turns per metre ;

(c) Weight per filament less than 6.6 mg|m (60 denier) ;

(d) In the case of filaments described in Note 1 (a) to Chapter 51, the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length ;

(e) Total weight of tow more than 2 g|m (18,000 denier). Tow of length not exceeding 2 m is to be classified in heading No. 56.01.

Heading No.	Name of article	Rate of duty
1	2	3
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning	
	A. Ployamide fibres	Rs. 15.00 per kg.
	B. Polyester fibres	Rs. 15.00 per kg.
	C. Acrylic fibres	Rs. 15.00 per kg.
	D. Other synthetic fibres	Rs. 15.00 per kg.
	E. Regenerated fibres	Rs. 15.00 per kg.

1	2	3
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous) ..	
	A. Of polyamide fibres	Rs. 15.00 per kg.
	B. Of polyester fibres	Rs. 15.00 per kg.
	C. Of acrylic fibres	Rs. 15.00 per kg.
	D. Of other synthetic fibres	Rs. 15.00 per kg.
	E. Of regenerated fibres	Rs. 15.00 per kg.
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning :	
	A. Of synthetic fibres	Rs. 15.00 per kg.
	B. Of regenerated fibres	Rs. 15.00 per kg.
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning. :	
	A. Polyamide fibres and waste	Rs. 15.00 per kg.
	B. Polyester fibres and waste	Rs. 15.00 per kg.
	C. Acrylic fibres and waste	Rs. 15.00 per kg.
	D. Other synthetic fibres and waste	Rs. 15.00 per kg.
	E. Regenerated fibres and waste	Rs. 15.00 per kg.
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale :	
	A. Containing 85% or more by weight of discontinuous synthetic fibres :—	
	01 Polyamide	Rs. 38.00 per kg.
	02 Polyester	Rs. 40.00 per kg.
	03 Other	Rs. 38.00 per kg.
	B. Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton ;	
	01 Polyamide	Rs. 38.00 per kg.
	02 Polyester	Rs. 40.00 per kg.
	03 Other	Rs. 38.00 per kg.
	C. Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair	
	01 Polyamide ... —	Rs. 38.00 per kg.
	02 Polyester	Rs. 40.00 per kg.
	03 Other	Rs. 38.00 per kg.
	D. Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool or fine animal hair.	
	01 Polyamide	Rs. 38.00 per kg.
	02 Polyester —	Rs. 40.00 per kg.
	03 Other	Rs. 38.00 per kg.

1	2	3
	E. Containing 85% or more by weight of discontinuous regenerated fibres:	
	01 Viscose ..	Rs. 35.00 per kg.
	02 Acetate	Rs. 35.00 per kg.
	03 Cuprammonium ..	Rs. 35.00 per kg.
	04 Other ..	Rs. 38.00 per kg.
	F. Of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton :	
	01 Viscose ..	Rs. 35.00 per kg.
	02 Acetate	Rs. 35.00 per kg.
	03 Cuprammonium ...	Rs. 35.00 per kg.
	04 Other ..	Rs. 38.00 per kg.
	G. Of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair:	
	01 Viscose ..	Rs. 35.00 per kg.
	02 Acetate	Rs. 35.00 per kg.
	03 Cuprammonium ..	Rs. 35.00 per kg.
	04 Other ..	Rs. 38.00 per kg.
	H. Of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool or fine animal hair :	
	01 Viscose ..	Rs. 35.00 per kg.
	02 Acetate	Rs. 35.00 per kg.
	03 Cuprammonium ..	Rs. 35.00 per kg.
	04 Other ..	Rs. 38.00 per kg.
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale.	
	A. Containing 85% or more by weight of discontinuous synthetic fibres :	
	01 Knitting yarn	Rs. 40.00 per kg.
	02 Other :	
	(a) Polyamide	Rs. 38.00 per kg.
	(b) Polyester	Rs. 40.00 per kg.
	(c) Other	Rs. 38.00 per kg.
	B. Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres. :	
	01 Knitting yarn	Rs. 40.00 per kg.
	02 Other :	
	(a) Polyamide	Rs. 38.00 per kg.
	(b) Polyester	Rs. 40.00 per kg.
	(c) Other	Rs. 38.00 per kg.
	C. Of discontinuous regenerated fibres :	
	01 Knitting yarn	Rs. 40.00 per kg.
	02 Other :	
	(a) Viscose	Rs. 35.00 per kg.
	(b) Acetate	Rs. 35.00 per kg.
	(c) Cuprammonium	Rs. 35.00 per kg.
	(d) Other	Rs. 38.00 per kg.

1	2	3
56.07	Woven fabrics of man-made fibres (discontinuous or waste) .	
	A. Fabrics containg 85% or more by weight of discontinuous synthetic fibres :	
	(a) Karakuli cloth	60% *ad val.*
	(b) Taffeta	200% *ad val.*
	(c) Other	200% *ad val.*
	B. Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton.	
	(a) Karakuli cloth	60% *ad val.*
	(b) Taffeta	200% *ad val.*
	(c) Other	200% *ad val.*
	C. Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair :	
	(a) Karakuli cloth	60% *ad val.*
	(b) Taffeta	200% *ad val,*
	(c) Other	200% *ad val.*
	D. Fabrics of discontinuous synthetic fibres, containing less than 85% by wight of such fibres, mixed mainly or solely with continuous man-made textile materials :	
	(a) Karakuli cloth	60% *ad val.*
	(b) Taffeta	200% *ad val.*
	(c) Other	200% *ad val.*
	E. Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials.	
	(a) Karakuli cloth	60% *ad val.*
	(b) Taffeta	200% *ad val.*
	(c) Other	200% *ad val.*
	F. Fabrics containing 85% or more by weight of discontinuous regenerated fibres :	
	(a) Karakuli cloth	60% *ad val.*
	(b) Taffeta	200% *ad val.*
	(c) Other	200% *ad val.*
	G. Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton:	
	(a) Karakuli cloth	60% *ad val.*
	(b) Taffeta	200% *ad val.*
	(c) Other	200% *ad val.*
	H. Fabrics of discontinuous regenerated fibres, containing less than 85%by weight of such fibres, mixed mainly or solely with wool or fine animal hair :	
	(a) Karakuli cloth	60% *ad val.*
	(b) Taffeta	200% *ad val.*
	(c) Other	200% *ad val.*
	I. Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials ..	
	(a) Karakuli cloth	60% *ad val.*
	(b) Taffeta	200% *ad val.*
	(c) Other	200% *ad val.*
	J. Fabrics of discontinuous regenerated fibres, Containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than Cotton, Wool, fine animal hair or continuous man-made textile material	
	(a) Karakuli Cloth	60% *ad val.*
	(b) Toffeta	200% *ad val.*
	(c) Other	200% *ad val.*

CHAPTER 57

OTHER VEGETABLE TEXTILE MATERIALS; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

Heading No.	Name of article	Rate of duty
1	2	3
57.01	True hemp (" Cannabis sativa "), raw or processed but not spun ; tow and waste of true hemp (including pulled or garnetted rags or ropes)	55% *a d val.*
57.02	Manila hemp (abaca) (" Musa textilis "), raw or processed but not spun ; tow and waste of manila hemp (including pulled or garnetted rags or ropes)	
	A. Manila hemp	55% *ad val.*
	B. Other	55% *ad val.*
57.03	Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun ; tow and waste thereof (including pulled or garnetted rags or ropes) :	
	A. Of Jute	Free.
	B. Other	Free.
57.04	Other vegetable textile fibres, raw or processed but not spun ; waste of such fibres (including pulled or garnetted rags or ropes) :	
	A. Sisal and other fibres of the agave family ; waste of such fibres, including pulled or garnetted rags and ropes ..	Free.
	B. Coir (coconut fibres) and coir waste, including pulled or garnetted rags and ropes	Free.
	C. Other fibres and waste of such fibres, including pulled or garnetted rags and ropes : ...	
	01 Aloe fibre	Free.
	02 Other	Free.
[57.05]		
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03 :	
	A. Jute yarn	40% *ad val.*
	B. Other	40% *ad val.*
57.07	Yarn of other vegetable testile fibres ; paper yarn :	
	A. Yarn of hemp	70% *ad val.*
	B. Coir yarn	70% *ad val.*
	C. Paper yarn	70% *ad val.*
	D. Other	70% *ad val.*
[57.08]		
[57.09]		
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 :	
	A. Of Jute :	
	01 Hessian	85% *ad val.*
	02 Other	85% *ad val.*
	B. Other	85% *ad val.*
57.11	Woven fabrics of other vegetable textile fibres ; woven fabrics of paper yarn	85% *ad val.*
[57.12]		

CHAPTER 58

CARPETS, MATS, MATTING AND TAPESTRIES ; PILE AND CHENILLE FABRICS ; NARROW FABRICS ; TRIMMINGS ; TULLE AND OTHER NET FABRICS ; LACE ; EMBROIDERY.

Notes

1. The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading No. 58.10.

2. In heading Nos. 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59,

3. For the purpose of heading No. 58.05, the expression "narrow woven fabrics" means :

(a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or made otherwise) on both edges ;

(b) Tubular woven fabrics of a flattened with not exceeding 30 em ; and

(c) Bias binding with folder edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.

4. Heading No. 58.08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59.05.

5. In heading No. 58.10, the expression "embroidry" means, *inter alia,* embroidery with metal or glass thread on a visible ground of textile fabrics, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading is to be taken not to apply to needlework tapestry (heading No. 58.03).

6. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

Heading No.	Name of article	Rate of duty
1	2	3
58.01	Carpets, carpetting and rugs, knotted (made up or not).	
	A. Of wool or fine animal hair	150% *ad val.*
	B. Of other textile materials	150% *ad val.*
58.02	Other carpets, carpetting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not).	

1	2	3
	A. "Kelem" ('Khulim' or 'Cilim), "Schumacks" ("Soumaks") or "Karamanie" rugs and the like	150% *ad val.*
	B. Of wool or fine animal hair, tufted	150% *ad val.*
	C. Of wool or fine animal hair, woven	150% *ad val.*
	D. Of wool or fine animal hair, other than tufted or woven ..	150% *ad val.*
	E. Of man-made textile materials, tufted	150% *ad val.*
	F. Of man-made textile materials, woven	150% *ad val.*
	G. Of man-made textile materials, other than tufted or woven ..	150% *ad val.*
	H. Of other textile materials, tufted	150% *ad val.*
	I. Of other textile materials, other than tufted	150% *ad val.*
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand	150% *ad val.*
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05.	
	A. Of wool or fine animal hair —	85% *ad val.*
	B. Of cotton.	120% *ad val.*
	C. Of synthetic fibres —	200% *ad val.*
	D. Of regenerated fibres .. —	200% *ad val.*
	E. Other...	235% *ad val.*
58.05	Narrow woven fabrics,and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling with heading No. 58.06	
	A. Fabries for the manufacture of ribbons for typewriters, calculating machines and the like	40% *ad val.*
	B. Other.	
	01 Of cotton	85% *ad val.*
	02 Other	120% *ad val.*
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size	85% *ad val.*
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metalised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimings in the piece; tassels, pompons and the like	120% *ad val.*
	A. Triminings made of cotton or linen	
	B. Other	150% *ad val.*
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	150% *ad val.*
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figures : hand or mechanically made lace, in the piece, in strips or in motifs.	
	A. Lace made of cotton or linen	120% *ad val.*
	B. Other...	150% *ad val.*
58.10	Embroidery, in the piece, in strips or in motips.	
	A. Linen embroidery .. —	120% *ad val.*
	B. Other...	150% *ad val.*

CHAPTER 59

WADDING AND FELT; TWINE, CORDAGE, ROPES AND CABLES; SPECIAL FABRICS; IMPREGNATED AND COATED FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE.

Notes.

1. (A) For the purpose of this Chapter, the expression "textile fabric" is to be taken to apply only to the textile fabrics of Chapter 50 to 57 and headings No. 58.04 and 58.05, the braids and trimmings in the piece of heading No. 58.07, the tulle and other net fabrics of heading Nos. 58.08 and 58.09, lace of heading No. 58.09 and the knitted and crocheted fabrics of heading No. 60.01.

(B) Throughtout the Nomenclature, the term "felt" is to be taken to include fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bounding process using fibres from the web itself.

2. (A) Heading No. 59.08 is to be taken to apply to textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of their artificial plastic materials whatever the weight per square metre and whatever the nature of the plastic material (compact, foam, sponge or expanded).

It does not, however, cover:

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked sye (usually Chapter 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15° and 30°C (usually Chapter 39); or

(c) Products in which the textile fabric is either completely embadded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).

(B) Heading No. 59.12 does not apply to:

(a) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapter 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; or

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.

3. In heading No. 59.11 the expression "rubberised textile fabrics" means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber:

(i) Weighing not more than 1,500 g/m 2; or

(ii) Weighing more than 1,500 g/m 2 and containing more than 50% by weight of textile material;

(b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre ; and

(c) Plates, sheets and strip, of expanded, foam or sponge rubber, compined with textile fabric other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter.

4. Heading No. 59.16 is to be taken to apply to :

(a) Transmission, conveyor or elavator belting of a thickness of less than 3 mm ; or

(b) Transmission, conveyor or elavator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).

5. Heading No. 59.17 is to be taken to apply to the following goods which are to be taken as not falling within any other heading of Section XI :

(a) Textile products (other than those having the character of the products of heading Nos. 59.14 to 59.16), the following only :—

(i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant ;

(ii) Bolting cloth ;

(iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair ;

(iv) Woven textile fabrics, whether or not felted, impregnated or coated, of a kind commonly used in paper making or other machinery, tubular or endless with single or multiple warp and|or flat ; woven with multiple warp and|or weft ;

(v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant ;

(vi) Textile fabrics of the metallised yarn falling within heading No. 52.01, of a kind commonly used in paper-making or other machinery ;

(vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials ;

(b) Textile article (other than those of heading Nos. 59.14 to 59.16) of a kind commonly used in machinery of plant (for exemple, gaskets, washers, polishing dises and other machinery parts).

Heding No.	Name of article	Rate of duty
1	2	3
59.01	—Wadding and articles of wadding textile flock and dust and mill neps.	70% *ad val.*
	A. Rolls of wading for cigarette filter tips	70% *ad vall.*
	B. Other	70% *ad val.*
59.02	Felt and articles of felt, whether or not impregnated or coated ...	
	A. Floor coverings	85% *ad val.*
	B. Other.	

1	2	3
	01 Felt other than floor coverings	85% *ad val.*
	02 Articles of felt	85% *ad val.*
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated	85% *ad val.*
59.04	Twine, cordage, ropes and cables plainted or not.	
	A. Of cotton	85% *ad val.*
	B. Of coir	85% *ad val.*
	C. Of sisal	85% *ad val.*
	D. Of maniler hemp	85% *ad val.*
	E. Of jute	85% *ad val.*
	F. Of true hemp	85% *ad val.*
	G. Of polyamide (nylon and similar products)	85% *ad val.*
	H. Other	85% *ad val.*
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope.	
	A. Fishing nets of Synthetic material	85% *ad val.*
	B. Nets and netting of jute	85% *ad val.*
	C. Other	85% *ad val.*
59.06	Other articles made from yarn, twine, cordge, rope or cables, other than texile fabrics and artiles made from such fabrics.	
	A. Of jute ... ... —	85% *ad val.*
	B. Other	85% *ad val.*
59.07	Textile fabrics costed with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses.	
	A. Bukram	70% *ad val.*
	B. Book binding cloth	70% *ad val.*
	C. Tracing cloth	70% *ad val.*
	D. Other	70% *ad val.*
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials.	
	A. Book binding cloth	70% *ad val.*
	B. Insulating wrapping adhesive tape	85% *ad val.*
	C. Other	85% *ad val.*
[59.09]		
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consistng of a coating applied on a textile base, cut to shape or not	85% *ad val.*

1	2	3
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods:	
	A. Tyre cord fabrics	85% *ad val.*
	B. Insulating tape	85% *ad val.*
	C. Other	85% *ad val.*
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scanery, studio back-cloths or the like:	
	A. A textile fabrics otherwise impregnated or coated:	
	01 Book binding cloth	70% *ad val.*
	02 Other	85% *ad val.*
	B. Other	85% *ad val.*
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads ..	85% *ad val.*
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles	70% *ad val.*
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials	70% *ad val.*
59.16	Transmission, conveyour or elevator belts or belting, of textile material, whether or not strengthened with metal or other material:	
	A. Hairbelts or belting; rubberised belts or belting	70% *ad val.*
	B. Other	70% *a val.*
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant:	
	A. Foundation cloth for card clothing	70% *ad val.*
	B. Packing for engines, for boilers and for boilers tubes ..	100% *ad val.*
	C. Other	70% *ad val.*

CHAPTER 60

KNITTED AND CROCHETED GOODS

Notes

1. This Chapter does not cover :

(a) Crochet lace of heading No. 58.09 ;

(b) knitted or crocheted goods falling within Chapter 59 ;

(c) Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, gaters or the like (heading No. 61.09);

(d) Old clothing or other articles falling within heading No. 63.01 ; or

(e) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).

2. Headings No, 60.02 to 60.06 are to be taken to apply to knitted or crocheted articles and to parts thereof :

(a) Knitted or crocheted directly to shape, whether imported as separate items or in the form of a number of items in the length ;

(b) Made up, by sewing or otherwise.

3. For the purposes of heading No. 60.06, knitted or crocheted articles are not considered to be elastic articles only by reason of their containing rubber thread or elastic forming merely a supporting band.

4. The headings of this Chapter are to be taken to include goods of the descriptions specified herein when made of metal thread and of a kind used in apparel, as furnishings or the like.

5. For the purposes of this Chapter :

(a) "Elastic" means consisting of textile materials combined with rubber threads ; and

(b) "Rubberised" means impregnated, coated, covered or laminated with rubber, or made with textile thread impregnated, coated or covered with rubber.

6. Throughout the Nomenclature, any reference to knitted goods is to be taken to include a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Heading No.	Name of article	Rate of duty
1	2	3
60.01	Knitted or crocheted fabric, not elastic nor rubberised ;	
	A. Of wool or fine animal hair	120% *ad val.*
	B. Of cotton .. .. — ..	120% *ad val.*
	C. Of synthetic fibres	235% *ad val.*
	D. Of regenerated fibres	235% *ad val.*
	E. Other	235% *ad val.*
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised	150% *ad val.*
60.03	Stockings, under stockings, socks ankle-socks, sockettes and the like knitted or corcheted, not elastic nor rubberised	150% *ad val.*
60.04	Under garments, knitted or crocheted, not elastic nor rubberised :	
	A. Panty hose (tights) or wool or fine animal hair	200% *ad val.*
	B. Other undergarments of wool or fine animal hair.. ..	200% *ad val.*
	C. Men's and boy's shirts of cotton	200% *ad val.*
	D. Other garments of cotton	200% *ad val.*
	E. Panty hose (tights) of synthetic fibres	200% *ad val.*

1	2	3
	F. Men's and boy's shirts of synthetic fibres	200% *ad val.*
	G. Men's and boy's under garments, except shirts, of synthetic fibres	200% *ad val.*
	H. Women's girls' and infants' under garments, other than panty hose (tights), of synthetic fibres..	200% *ad val.*
	I. Under garments of regenerated fibres	200% *ad val.*
	J. Under garments of other fibres..	200% *ad val.*
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised.:	
	A. Jerseys, pull-overs, slip-overs, twinsets, cardingans, bed-jackets and jumpers, of wool or fine animal hair	200% *ad val.*
	B. Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers, of cotton	200% *ad val.*
	C. Jersey's pull-overs, slip-overs, cardigans, bed-jackets and jumpers, of synthetic fibres	200% *ad val.*
	D. Jersey's, pull-overs, slip-overs twinsets, cardigans, bed-jackets and jumpers, of regenerated fibres	200% *ad val.*
	E. Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jac kets and jumpers, of other fibres	200% *ad val.*
	F. Women's, girls' and infants' dresses, skirts, suits and costumes, of wool or fine animal hair	200% *ad val.*
	G. Women's girls' and infants dresses skirts, suits and costumes, of cotton	200% *ad val.*
	H. Women's, girls, and infants dresses,skirts, suits and costumes of cotton	200% *ad val.*
	I. Women's, girls',and infants dresses skirts,suits and costumes, of regenerated fibres	200% *ad val.*
	J. Women's, girls' and infants' dresses, skirts, suits and costumes of other fibres	200% *ad val.*
	K. Other outer garments and clothing accessories, of wool or fine animal hair	200% *ad val.*
	L. Other outer garments and clothing accessories, of wool or fine animal hair	200% *ad val.*
	M. Other outer garments and clothing accessories, of synthetic fibres	200% *ad val.*
	N. Other outer garments and clothing accessories, of regenerated fibres	200% *ad val.*
	O. Other outer garments and clothing accessories, of other fibres	200% *ad val.*
	P. Other articles	200% *ad val.*
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings) :	
	A. Fabrics	150% *ad val.*
	B. Articles:	
	01 Elastic straps and bands	150% *ad val.*
	02 Other	150% *ad val.*

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF TEXTILE FABRIC, OTHER THAN KNITTED OR CROCHETED GOODS.

Notes

1. The heading of this Chapter are to be taken to apply to articles of the kinds described, therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of heading No. 58.07, tulle or other net fabrics and lace) or of fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61.09.

2. The headings of this Chapter do not cover :

(a) Old clothing or other articles falling within heading No, 63.01 ; or

(b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).

3. For the purposes of heading Nos. 61.01 to 61.04 :

(a) Article which cannot be identified as either men's or boys' garments or as women's girls' garments are to be classified in heading No. 61.02 or 61.04 as the case may be ;

(b) The expression " infants, garments " is to be taken to apply to :

(i) Garments for young children which are not identifiable as for wear exclusively by boys or by girls, and

(ii) Babies, napkins.

4. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm are to be classified as Handkerchiefs (heading No. 61.05).

Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 61.06.

5. The headings of this Chapter are to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.

Heading No. 61.09, however, also includes fabrics knitted or crocheted to shape for making articles classified in that heading, whether imported as separate items or in the form of a number of items in the length.

Heading No.	Name of article	Rate of duty
1	2	3
61.01	Man's and boy's garments.	
	A. Garments of fabrics (other than knitted or crocheted) of heading Nos. 59.08, 59.11 or 59.12	200% *ad val.*
	B. Overcoats and other coats, of wool or fine animal hair ..	200% *ad val.*
	C. Overcoats and other coats, of other fibres	200% *ad val.*
	D. Suits of woold or fine animal hair	200% *ad val.*

1	2	3
	E. Suits of cotton	200% *ad val.*
	F. Suits of man-made fibres	200% *ad val.*
	G. Suits of other fibres	200% *ad val.*
	H. Trousers, breeches and the like, of wool or fine animal hair.	200% *ad val.*
	I. Trousers, breeches and the likel, of cotton	200% *ad val.*
	J. Trousers, breeches and the like, of man made fibres ..	200% *ad val.*
	K. Trousers, breeches and the like, of other fibres	200% *ad val.*
	L. Jackets, blazers and the like, of wool or fine animal hair ..	200% *ad val.*
	M. Jackets, blazers and the like, of cotton	200% *ad val.*
	N. Jackets, blazers and the like, of man-made fibres ..	200% *ad val.*
	O. Jackets, blazers and the like, of other fibres	200% *ad val.*
	P. Other garments of wool or fine animal hair	200% *ad val.*
	Q. Other garments of cotton	200% *ad val.*
	R. Other garments of man-made fibres	200% *ad val.*
	S. Other garments of other fibres	200% *ad val.*
61.02	Women's girls' and infants' outer garments.	
	A. Garments of fabrics (other than knitted or crocheted) of heading Nos. 59.08,59.11 or 59.12	200% *ad val.*
	B. Coats and jackets, of wool or fine animal hair	200% *ad val.*
	C. Coats and jackets, of cotton	200% *ad val.*
	D. Coats and jackets, of man-made fibres	200% *ad val.*
	E. Coats and jackets, of other fibres	200% *ad val.*
	F. Suits and costumes, of wool or fine animal hair	200% *ad val.*
	G. Suits and costumes, of cotton	200% *ad val.*
	H. Suits and costumes, of man-made fibres	200% *ad val.*
	I. Suits and costumes, of other fibres	200% *ad val.*
	J. Dresses of wool or fine animal hair	200% *ad val.*
	K. Dresses of cotton	200% *ad val.*
	L. Dresses of man-made fibres	200% *ad val.*
	M. Dresses of other fibres	200% *ad val.*
	N. Skirts of wool or fine animal hair	200% *ad val.*
	O. Shirts of cotton	200% *ad val.*
	P. Shirts of man-made fibres	200% *ad val.*
	Q. Shirts of other fibres	200% *ad val.*

1	2	3
	R. Blouses of cotton	200% *ad val.*
	S. Blouses of man-made fibres	200% *ad val.*
	T. Blouses of other fibres	200% *ad val.*
	U. Other garments of wool of fine animal hair	200% *ad val.*
	V. Other garments of cotton	200% *ad val.*
	W. Other garments of man-made fibres	200% *ad val.*
	X. Other garments of other fibres	200% *ad val.*
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs	
	A. Shirts of cotton	200% *ad val.*
	B. Shirts of synthetic fibres	200% *ad val.*
	C. Shirts of other fibres	200% *ad val.*
	D. Under garments, except shirts, of cotton	200% *ad val.*
	E. Under garments, except shirts, of synthetic fibres	200% *ad val.*
	F. Under garments, except shirts, of other fibres	200% *ad val.*
61.04	Women's girls' and infants, garments,	
	A. Of cotton	
	01 Shirts	200% *ad val.*
	02 Other	200% *ad val.*
	B. Of synthetic fibres	200% *ad val.*
	C. Other	200% *ad val.*
61.05	Handkerchiefs :	
	A. Of cotton	200% *ad val.*
	B. Of silk or of man-made fibres	200% *ad val.*
	C. Other	200% *ad val.*
61.06	Shawls, scarves, mufflers, mantillas, veils and the like	200% *ad val.*
61.07 [61.08]	Ties, dow ties and cravats	200% *ad val.*
61.09	Corsets, corset-belts, suspende-belts, brassieres, braces, suspenders, garters and the like (including such articles knitted or crocheted fabrics), whether or not elastic :	
	A. Brassieres	200% *ad val.*
	B. Other	200% *ad vsl.*
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crochete goods :	200% *ad val.*
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeves protectors, pockets) ..	
	A. Shoulder and other pads..	120% *ad val.*
	B. Other	200% *ad val.*

CHAPTER 62

OTHER MADE UP TEXTILE ARTICLES

Notes

1. The heading of this Chapter are to be taken to apply to the articles of the kinds described therein only when made up of any textile fabric (other than felt and bonded fibre or similar bonded yarn fabrics) or of the braids or trimmings of heading No. 58,07, not being knitted or crocheted goods.

2. The headings of this Chapter do not cover :

(a) Goods falling within Chapter 58,59 or 61 ; or

(b) Old clothing or other articles falling within heading No. 63.01.

Heading No.	Name of article	Rate of duty
1	2	3
62.01	Travelling rugs and blankets :	
	A Electric blankets	160% *ad val.*
	B. Other, of woold or fine animal hair	120% *ad val.*
	C. Other, of cotton	120% *ad val.*
	D. Other, of synthetic fibres	200% *ad val.*
	E. Other, of other fibres	120% *ad val.*
62.02	Bed linen, table, toilet linen and kitchen linen ; curtains and other furnishing articles :	
	A. Bed linen of cotton	120% *ad val.*
	B Bed linen of other fibres	120% *ad val.*
	C Table linen of cotton	120% *ad val.*
	D Table linen of other fibres	120% *ad val.*
	E Toilet linen and kitchen linen, of cotton	120% *ad val.*
	F Toilte linen and kitchen linen, of other fibres	120% *ad val.*
	G. Other articles of cotton	120% *ad val.*
	H. Other articles of other fibres	120% *ad val.*
62.03	Sacks and bags, of a kind used for the packing of goods ..	
	A. polypropylene bags, woven	85% *ad val.*
	B. jute sacks and bags	85% *ad val.*
	C. Other	85% *ad val.*
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods :	
	A. Of cotton	70% *ad val.*
	B. Other	70% *ad val.*
62.05	Other made up textile articles (including dress patterns) :	
	A. polishing cloth	150% *ad val.*
	B. Other	200% *ad val.*

CHAPTER 63

Old clothing and other textile articles; rags.

Heading No.	Name of article	Rate of duty
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings	Free
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	70% *ad val.*

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADE, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR.

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

Notes

1. (a) Footwear, without applied soles, knitted or crocheted (heading No. 60.03) or of other textile fabric (except felt or bonded fibre or similar bonded yarn fabrics) (heading No. 62.05);

(b) Old footwear falling within heading No. 63.01;

(c) Articles of asbestos (heading No. 68.13);

(d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.19); or

(e) Toys and skating boots with skates attached (Chapter 97).

2. For the purposes of headings Nos. 64.05 and 64.06, the expression "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods falling within heading No. 98.01.

3. For the purposes of heading No. 64.01, the expression "rubber or artificial plastic material" is to be taken to include any textile fabric coated or covered externally with one or both of these materials.

Heading No.	Name of article	Rate of duty
1	2	3
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	120% *ad val.*
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial) plastic material	120% *ad val.*
64.03	Footwear with outer soles of wood or cork	120% *ad val.*
64.04	Footwear with outer soles of other material	120% *ad val.*
64.05	Parts of footwear (including uppers, insoles and screw heels) of any material except metal	85% *ad val.*
64.06	Gaiters, sparts, leggings puttees, cricket pads, shin-guards and similar articles, and parts thereof	85% *ad val.*

CHAPTER 65

HEADGEAR AND PARTS THEREOF

Notes

1. This Chapter does not cover :

(a) Old headgear falling within heading No. 63.01 ;

(b) Hair nets of human hair (heading No. 67.04) ;

(c) Asbestos headgear (heading No. 68.13) ; or

(d) Dools' hats or other toy hats, or carnival articles of Chapter 97.

2. Heading No. 65.02 is to be taken not to apply to hat-shapes made by sewing (other than hatshape made by the sewing in spirals of plaited or other strips).

Heading No.	Name of article	Rate of duty
1	2	3
65.01	Hat-forms hat bodies and hoods of felt, neither blocked to shape nor with made brims ; plateaux and manchons (including slit manchons), of felt	85% *ad val.*
65.02	Hat-shapes, plaited or made from plated or other strips of any material, neither blocked to shape nor with made brims ..	85% *ad val.*
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimed	120% *ad val.*
65.04	Hats and other headgear, plated or made from plaited or other strips of any material, whether or not lined or trimmed	120% *ad val.*
65.05	Hats and other headgear (including hair nets), knitted or corcheted, or made up from lace, felt or other texile fabric in the piece (but not from strips), whether or not lined or trimmed	120% *ad val.*
65.06	Other headgear, whether or not lined or ttimmed	
	A. Helmets :	
	01 Welder's helmets	120% *ad val.*
	02 Miners' helmets	120% *ad val.*
	03 Other :	
	(*a*) of fibre glass or of plastic material	120% *ad val.*
	(*b*) other	120% *ad val.*
	B. Other	
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear	85% *ad val.*

CHAPTER 66

UMBRELLAS, SUNSHADES, WALKING-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

Notes

1. This Chapter does not cover:

(a) Measure walking-sticks or the like (heading No. 90.16);

(b) Fire-arm sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

(c) Goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).

2. Heading No. 66.03 is to be taken not to apply to parts, trimmings or accessories of textile material, not to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Heading No.	Name of article	Rate of duty
1	2	3
66.01	Umbrellas and sunshades (including walking stick umbrellas, umbrella tents, and garden and similar umbrellas)	120% *ad val.*
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	160% *ad val.*
66.03	Parts, fittings, trimmings and accessories, of articles falling within heading No. 66.01 or 66.02	
	A. Umbrella fittings	85% *ad val.*
	B. Other	85% *ad val.*

CHAPTER 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS, ARTICLES OF HUMAN HAIR

Notes

1. This Chapter does not cover:

(a) Straining cloth of human hair (heading No. 59.17);

(b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);

(c) Footwear (Chapter 64);

(d) Headgear (Chapter 65);

(e) Powder-puffs (heading No. 96.05) or hair sieves (heading No. 96.06); or

(f) Toys, sports requisites or carnival articles (Chapter 97).

2. Heading No. 67.01 is to be taken not to apply to:

(a) Goods for example, bedding) in which feathers or down constitute only filling or padding;

(b) Articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding; or

(c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02.

3. Heading No. 67.02 is to be taken not to apply to:

(a) Articles of glass (Chapter 70);

(b) Artificial flowers, fliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing or similar methods.

Heading No.	Name of article	Rate of duty
1	2	3
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof, (other than goods falling within heading No. 05.07 and worked quills and scapes).	120% *ad val.*
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit	160% *ad val.*
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile materials, prepared for use in making wigs and the like	100% *ad val.*
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	160% *ad val.*
[67.05]		

SECTION XIII

ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

CHAPTER 68

ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS

Notes

1. This Chapter does not cover:

(a) Goods falling within Chapter 25;

(b) Coated or impregnated paper falling within heading No. 48.07 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);

(c) Coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric);

(d) Articles falling Chapter 71;

(e) Tools or parts of tools, falling within Chapter 82;

(f) Lithographic stones of heading No. 84.34;

(g) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;

(h) Dental burrs (heading No. 90.17);

(i) Goods falling within Chapter 91 (for example, clocks and clock cases);

(k) Goods falling within heading No. 95.08, if made of materials specified in Note 2 (b) to Chapter 95;

(l) Articles falling within Chapter 97 (for example, toys, games and sports requisites);

(m) Goods falling within heading No. 98.01 (for example, buttons), No. 98.05 (for example, slate pencils) or No. 98.06 (for example drawing slates); or

(n) Works of art, collectors' pieces of antiques (Chapter 99).

2. In heading No. 68.02 the expression "worked monumental or building stone" is to be taken to apply not only to the varieties of stone referred to in heading Nos 25.15 and 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it is, however, to be taken not to apply to slate.

Heading No.	Name of article	Rate of duty
1	2	3
68.01	Road and paving setts, curbs and flagstones, of natural stone (except slate)	Free.
68.02	Worked monumental or (building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69	100% *ad val.*
68.03	Worked slate and articles of slate, including articles of agglomerated slate	100% *ad val.*
68.04	Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or articificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:	
	A. Grinding wheels:	
	01 Of 24" or less in diameter	100% *ad val.*
	02 Other	40% *ad val.*

1	2	3
	B. Polishing stone, whetstones, oil stoves, hones and the like ..	85% *ad val.*
	C. Millstones and grindstores	55% *ad val.*
	D. Heads, discs, points and the like	55% *ad val.*
	E. Other	55% *ad val.*
[68.05]		
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	
	A. Sand paper, emery paper, glass paper	85% *ad val.*
	B. Emery cloth	85% *ad val.*
	C. Other	85% *ad val.*
68.07	Slag wool, rock wool and similar mineral wools ; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixture and articles of heat-insulating, sound, insulating or sound absorbing mineral materials, other than those falling in heading No. 68.12or 68.13 or in Chapter 69	85% *ad val.*
68.08	Articles of asphalt or of similar material (for examples, of petroleum bitumen or coal tar pitch)	100% *ad val.*
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wool fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances :	
	A. Tiles, blocks and similar articles	100% *ad val.*
	B. Other	100% *ad val.*
68.10	Articles of plastering material :	
	A. Panels, boards and tiles	100% *ad val.*
	B. Other	100% *ad val.*
68.11	Articles of cement (including salg cement), of concerete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not :	
	A Tiles and bricks	100% *ad val*
	B Other	100% *ad val*
68.12	Articles of asbestos-cement of cellulose fibre-cement or the like ..	100% *ad val.*
68.13	Fabricated asbestos and articles therof (for example, asbestos board, thread and fabric ; asbestos clothing, asboestos jointing), reinforced or not other than goods falling within heading No. 68.14 : mixtures with a basis of sabestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures :	
	A. Asbestos fibres (further worked)	100% *ad val.*
	B. Asbestos board	100% *ad val.*
	C. Helmets and shields	100% *ad val.*
	D. Packing for engines, boilers and boiler tubes	100% *ad val.*
	E. Other :	
	01 For electric insulation	100% *ad val.*
	02 For motor vehicles	100% *ad val.*
	03 For agricultural machinery and tractors	100% *ad val.*
	04 For other machinery	100% *ad val.*
	05 Other	100% *ad val.*

1	2	3
68.14	Friction material (segments, discs, washers, strips sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials :	
	A. For marine engines	85% *ad val.*
	B. For motor vehicles	..72-1/2% *ad val.*
	C. For agricultural machinery and tractors	85% *ad val.*
	D. For other machinery	85% *ad val.*
	E. Other	85% *ad val.*
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and mica-folium)	55% *ad val.*
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included :	
	A. Of carbon or graphite	85% *ad val.*
	B. Other	100% *ad val.*

CHAPTER 69

CERAMIC PRODUCTS

Notes

1. The headings of this Chapter are to be taken to apply only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 are to be taken to apply only to such products other than heat-insulating goods and refractory goods.

2. This Chapter does not cover :

(a) Goods falling within Chapter 71 (for example, imitation jewellery) ;

(b) Ceramets falling within heading No. 81.04 ;

(c) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26 ;

(d) Artificial teeth (heading No. 90.19) ;

(e) Goods falling within Chapter 91 (for example, clocks and clock cases) ;

(f) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ;

(g) Smoking pipes, buttons or other articles falling within Chapter 98 ; or

(h) Original statutory, collectors, pieces or antiques (Chapter 99).

Heading No.	Name of article	Rate of duty
1	2	3
	I. HEAT-INSULATING AND REFREACTORY GOODS	
67.01	Heat-insulating bricks, blocks, tiles annd other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)	55% *ad val.*

1	2	3
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01 ..	55% *ad val.*
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01	
	A. Crucibles	55% *ad val.*
	B. Other	55% *ad val.*
	II. OTHER CERAMIC PRODUCTS	
69.04	Building bricks (including flooring blocks, support or filler tiles and the like	120% *ad val.*
69.05	Roofing tiles,- chimney-pots, cowls, chimney-liners, cornices and other constructional goods including architectural ornaments :	
	A Architectural ornmanents	120% *ad va*
	B Roofing tiles	120% *ad val*
	C. Other	120% *ad val.*
69.06	Piping, conduits and guttering (including angles, bends and similar fittings)	120% *ad val.*
69.07	Unglazed setts, flags and paving, hearth and wall tiles	120% *ad val.*
69.08	Glazed setts, flags and paving, hearth and wall tiles	
	A. Tiles, glazed	120% *ad val.*
	B. Other	120% *ad val.*
69.09	Laboratory, chemical or industrial wares ; throughs, tubs and similar receptacles of a kind used in agriculture ; posts, jars and similar articles of a kind commonly used for the conveyance or packing of goods	
	A. Laboratory, chemical or industrial wares	55% *ad val.*
	B. Other	55% *ad val.*
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	120% *ad val.*
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit and parian) :	
	A. Ashtrays	120% *ad val.*
	B. Tableware	120% *ad val.*
	C. Other	120% *ad val.*
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	
	A. Ashtrays	120% *ad val.*
	B. Tableware	120% *ad val.*
	C. Other	120% *ad val.*
69.13	Statuettes and other ornaments, and articles of personal adornment : articles of furniture	160% *ad val.*
69.14	Other articles.	
	A. Ceramic parts of stoves, fire places and other heating apparatus :	
	01 Radiant plates for gas heaters	160% *ad val.*
	02 Other	160% *ad val.*
	B. Other	160% *ad val.*

CHAPTER 70

GLASS AND GLASS-WARE

Notes

1. This Chapter does not cover :

(a) Ceramic enamels (heading No. 32.08) ;

(b) Goods falling within Chapter 71 (for example, imitation jewellery) ;

(c) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26 ;

(d) Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90 ;

(e) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 97) ; or

(f) Buttons, fitted vacuum flasks, scent or similar sprays or other articles falling within Chapter 98.

2. The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.

3. For the purposes of heading No. 70.20, the expression "wool" means :

(a) Mineral wools with a silica (Si02) content not less than 60% by weight ;

(b) Mineral wools with a silica (Si02) content less than 60% but with an alkaline oxide (K_2O and/or Na_2O) content of more than 5% by weight or a boric oxide (B_2O_3) content of more than 2% by weight. Mineral wools which do not comply with the above specifications fall in heading No. 68.07.

4. For the purposes of the Nomenclature, the expression "glass" is to be taken to extend to fused quartz and fused silica.

Heading No.	Name of article	Rate of duty
1	2	3
70.01	Waste glass (cullet), glass in the mass excluding optical glass) ..	40% *ad val.*
[70.02]		
70.03	Glass in balls, road and tubes, unwork (not being optical glass) :	
	A. Glass tubings	40% *ad val.*
	B. Glass rods	40% *ad val.*
	C. Glass balls	40% *ad val.*

1	2	3
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles :	
	A. Wired glass	100% *ad val.*
	B. Other	100% *ad val.*
70.05	Unworked drawn or blown glass (including flashed glass) :	
	A. Wired glass	100% *ad val.*
	B. Other	100% *ad val.*
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked :	
	A. Wired glass	100% *ad val.*
	B. Other	100% *ad val.*
70.07	Cast, rolled, drawn or blown (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished ; mulitple-walled insulating glass ; leaded lights and the like :	
	A. Leaded lights and the like	120% *ad val.*
	B. Other	100% *ad val.*
70.08	Safety glass consisting of toughened or laminated glass, shaped or not :	
	A. Of a kind used in motor vehicles (if cut to size and shape) ..	130% *ad val.*
	B. Other	130% *ad val.*
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed :	
	A. Rear-view mirrors for motor vehicles	150% *ad val.*
	B. Other	150% *ad val.*
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods ; stoppers and other closures, of glass.	
	A. Bottles and phials (vials for pharmaceutical industry ..	70% *ad val.*
	B. Bottles for beverage industry	70% *ad val.*
	C. Bottles for cosmetic and perfumery	70% *ad val.*
	D. Other bottles	70% *ad val.*
	E. Other	70% *ad val.*
70.11	Glass envelope (including bulbs and tubes) for electric lamps, electronic valves or the like.	
	A. Glass envelope for bulbs and fluorescnet tubes	70% *ad val.*
	B. Other	70% *ad val.*
70.12	Glass inners for vacuum flasks or for other vacuum vessle ..	85% *ad val.*

1	2	3
70.13	Glass-ware (other than articles falling in heading No. 70.19 of a kind commonly used for table, kitchen, to ilet or office purposes, for indoor decoration, or foı similar uses.	
	A. Table and kitchen glass-ware	120% *ad val.*
	B. Toilet articles	120% *ad val.*
	C. Stationery glass-ware	120% *ad val.*
	D. Other	120% *ad val.*
70.14	Illuminating glass-ware, signalling glass-ware and optical elements of glass, not optically worked nor of optical glass.	
	A. Illuminating glass-ware :	
	01 Glass globs and bowls	120% *ad val.*
	02 Other	120% *ad val.*
	B. Signalling glass-ware and elements of glass :	
	01 For road, signals and traffic control	120% *ad val.*
	02 For motor vehicles	120% *ad val.*
	03 Other	120% *ad val.*
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like ; glass spheres and segments of spheres, of a kind used for the manufacture of cloth and watch glasses and the like.	
	A. Cloth and watch glass	70% *ad val.*
	B. Glass for sunglasses	70% *ad val.*
	C. Glass for welders' goggles and shields	70% *ad val.*
	D. Other	70% *ad val.*
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building ; multi-cellular glass in blocks, slabs, plates, panels and similar forms.	12% *ad val.*
70.17	Laboratory, hygienic and pharmaceutical glass-ware, whether or not graduated or calibrated ; glass ampoules;	
	A. Laboratory glass-ware	Free.
	B. Hygienic and pharmaceutical glass-ware..	Free.
	C. Glass ampoules	Free.
70.18	Optical glass and elements of optical glass, other than optically worked elements ; blanks for corrective spectacle lenses :	
	A. Blanks for corrective spectacle lenses;	35% *ad val.*
	B. Other	35% *ad val.*
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stores, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glass-ware made therefrom ; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes ; artificial eyes of glass, including those for toys but excluding those for wear by humans ; ornaments and other fancy articles of lamp-worked glass, glass grains.	
	A. Glass beads	70% *ad val.*
	B. Imitation pearls of glass	70% *ad val.*
	C. Imitation precious and semi-precious stones of glass ..	70% *ad val.*
	D. Artificial eyes of glass	70% *ad val.*
	E. Other	120% *ad val.*

1	2	3
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom.	
	A. Glass fibre (including wool) ; glass fibre mats	85% *ad val.*
	B. Other :	
	01 For machinery	120% *ad val.*
	02 For electric insulation	120% *ad val.*
	03 For welder's shields	120% *ad val.*
	04 Other	120% *ad val.*
70.21	Other articles of glass.	
	A. Of a kind usde in machinery	120% *ad val.*
	B. Of a knid used in laboratory	120% *ad val.*
	C. Other	120% *ad val.*

SECTION XIV

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF ; IMITATION JEWELLERY ; COIN.

CHAPTER 71

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF ; IMITATION JEWELLERY.

Notes

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :

(a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

(b) Of precious metal or of rolled precious metal, are to be classified within this Chapter and not within any other Chapter.

2. (a) Headings Nos. 71.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constitutents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), *and paragraph (b) of the foregoing Note does not apply to such articles* (*).

(b) Heading No. 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constitutents).

3. This Chapter does not cover :

(a) Amalgams of precious metal, and colloidal precious metal (heading No. 28.49) ;

(b) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30 ;

(c) Goods falling in Chapter 32 (for example, lustres);

(d) Handbags and other articles falling within heading No. 42.02 or 42.03;

(e) Goods of heading No. 43.03 or 43.04;

(f) Goods falling within Section XI (textile and textile articles);

(g) Footwear (Chapter 64) and headgear (Chapter 65);

(h) Umbrellas, walking-stricks and other articles falling within Chapter 66;

(ij) Coin (Chapter 72 or 99);

(k) Abrasive goods falling within heading Nos. 68.04 and 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed);

(l) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments);

(m) Arms or parts thereof (Chapter 93);

(n) Articles covered by Note 2 to Chapter 97;

(o) Articles falling within headings of Chapter 98 other than heading Nos. 98.01 and 98.12; or

(p) Original sculptures and statuary (heading No. 99.03), collectors' pieces (heading No. 99.05) and antiques of an age exceeding one hundred years (heading No. 99.06), other than pearls or precious or semi-precious stones.

4. (a) The expression "pearls" is to be taken to include cultured pearls.

(b) The expression "precious metal" means silver, gold, platinum and other metals or the platinum group.

(c) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium and ruthenium.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an intermetallic compound) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as 2% by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) An alloy containing 2% or more, by weight, of platinum is to be treated only as an alloy of platinum.

(b) An alloy containing 2% or more, by weight, or gold but no platinum, or less than 2%, by weight, of platinum, iis to be treated only as an alloy of gold.

(c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

For the purposes of this Note, metals of the Platinum group are to be regarded as one metal and are to be treated as though they were platinum.

6. Except where the context otherwise requires, any reference in these Notes or elsewhere in the Nomenclature to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to rolled precious metal or to base metal or non-metal coated or plated with precious metal.

7. The expression "rolled precious metal" means material made with a base of metal upon one or more surgaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. The expression is also to be taken to cover base metal inlaid with precious metal.

8. For the purposes of heading No. 71.12, the expression "articles of jewellery" means :

(a) Any small objects of personal adorment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia) ; and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

9. For the purposes of heading No. 71.13, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

10. For the purposes of heading No 71.16, the expression "imitation jewellery' means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons, studs, cuffs-links or other articles of heading No. 98.01 or dress combs, hair-slides or the like of heading No. 98.12), not incorporating pearls, precious or semi-precious metal or rolled precious metal, and composed :

(a) Wholly or partly of base metal, whether or not plated with precious metal ; or

(b) Of at least two materials (for example, wood and glass, bone and amber, mother or pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly.

11. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading No.	Name of article	Rate of duty
1	2	3
	I. PEARLS AND PRECIOUS AND SEMI-PRECIOUS STONES.	
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport) :	
	A. Unworked	80 % *ad val.*
	B. Worked	100% *ad val.*
71.02	Precious and semi-precious stones, unworked cut or other worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) :	
	A. Rough diamonds, unsorted	80% *ad val.*
	B. Sorted industrial diamonds, whether or not worked ...	70% *ad val.*
	C. Sorted diamonds, other than industrial diamonds, rough or simply sawn, cleaned or bruted	80% *ad val.*
	D. Other diamonds	100% *ad val.*
	E. Other precious or semi-precious stones	100%
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except) ungraded stones temporarily strung for convenience of transport) :	
	A. Industrial diamonds	70% *ad val.*
	B. Synthetic stones :	
	01 Not cut or otherwise worked	80% *ad val.*
	02 Cut or otherwise worked	100%
	C. Other :	
	01 Not cut or otherwise worked	80% *ad val.*
	02 Cut or otherwise worked	100% *ad val.*
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	80% *ad val.*
	II. PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED :	
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured :	
	A. Unwrought	100% *ad val.*
	B. Other :	

1	2	3
	01 Silver thread and wire	120% *ad val.*
	02 Other...	150% *ad val.*
71.06	Rolled silver, unworked or semi-manufactured...	80% *ad val.*
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured :	
	A. Non-monetary	150% *ad val.*
	B. Monetary	150% *ad val.*
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured.	80% *ad val.*
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured :	
	A. Platinum and platinums alloys, unwrought	80% *ad val.*
	B. Other metals of the platinum group and alloys thereof, unwrought	80% *ad val.*
	C. Platinum and other metals of the platinum group and alloys thereof, semi-manufactured	80% *ad val.*
71.10	Rolled platinum or other platinum group metal, on base metal or precious metal, unworked or semi-manufactured	80% *ad val.*
71.11	Goldsmith's, silversmiths and jewellers' sweepings, residues, lemels, and other waste and scrap, of precious metal :	
	A. Of gold, excluding sweepings containing other precious metals	80% *ad val.*
	B. Other	80% *ad val.*
	III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES :	
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal	160% *ad val.*
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12	160% *ad val.*
71.14	Other articles of precious metal or rolled precious metal:	
	A. Platinum crucibles	100% *ad val.*
	B. Other	160% *ad val.*
71.15	Articles, consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	160% *ad val.*
71.16	Imitation jewellery :	
	A. Wrist watch bracelets of metal other than precious metal..	160% *ad val.*
	B. Other	160% *ad val.*

CHAPTER 72

COIN

Note

This Chapter does not cover collectors' pieces (heading No. 99.05).

Heading No.	Name of article	Rate of duty
1	2	3
72.01	Coin :	
	A. Coin (other than gold coin), not being legal tender :	
	01 Of base metal	70% *ad val.*
	02 Other	The rate applicable to the bullion of the metal of which the coin is made.
	B. Other :	
	01 Of base metal	70% *ad val.*
	02 Other	The rate applicable to the bullion of the metal of which the coin is made.

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes

1. This Section does not cover :

(a) Prepared paints, inks or other products with a basis of metallic flakes or powder falling within heading Nos. 32.08, 32.09, 21.10 or 21.13 ;

(b) Ferro-cerium or other pyrophoric alloys (heading No. 36.08) ;

(c) Headgear or parts thereof falling within heading No. 65.06 or 65.07) ;

(d) Umbrella frames and other goods of heading No. 66.03 ;

(e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery) ;

(f) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods,

(g) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft);

(h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs;

(ij) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunition);

(k) Articles falling within Chapter 94 (furniture and mattress supports);

(l) Hand sieves (heading No. 96.06);

(m) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or

(n) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

2. Throughout the Nomenclature, the expression "parts of General use" means:

(a) Goods described in heading Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals;

(b) Springs and leaves for springs, of base metal, other than clock and watch springs (heading No. 91.11); and

(c) Goods described in heading Nos. 83.01, 83.02, 83.07, 83.09, 83.14 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapter 73 to 82 (but not in heading No. 73.29) reference to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to the Note to Chapter 83, the headings in Chapters 73 to 81 are to be taken not to apply to any goods falling within Chapter 82 or 83.

3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapter 73 and 74):

(a) Any alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.

(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as any alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.

(c) In this Section the term "alloys" is to be taken to include sintered mixtures of metal powders, beterogeneous intimate mixtures obtain by melting (other than cerments) and intrmetallic compounds.

4. Unless the context otherwise requires, any reference in this nomenclature to a base metal is to be taken to include a reference to alloys which, by virtue of note 3 above, are to be classified as alloys of that metal.

5. Classification of Composite Articles :

Except where the heading otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight.

For this purpose :

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal,

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified, and

(c) A cermet of heading No. 81.04 is regarded as a single base metal.

6. For the purposes of this Section, the expression " waste and scrap " means waste and scrap metal fit only for the recovery of metal or for use in the manufacture of chemicals.

CHAPTER 73

IRON AND STEEL AND ARTICLES THEREOF

Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Pig iron and cast iron (heading No. 73.01) :

A ferrous product containing, by weight, 1.9 : or more of carbon, and which may contain one or more of the following elements within the weight limits specified :

Less than 15% Phosphorus,
not more than 8% silicon,
not more than 6% manganese,
not more than 30% chromium,
not more than 40% tungsten, and
an aggregate of not more than 10% of other alloy elements (for example, nickel), copper, aluminium, titanium, vanadium, molybdenum).

However, the ferrous alloys known as " non-distorting tool steels ", containing by weight, 1.9 : or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings.

(b) Spiegeleisen (heading No. 73.01) :

A ferrous product containing, by weight, more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) Ferro-alloys (heading No. 73.02) :

Alloys of iron (other than master alloys as defined in Note 1 to Chapter 74) which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together.

more than 8% of silicon, of
more than 30% of manganese, or
more than 30% of chromium, or
more than 40% of tungston, or

a total of more than 10% of other alloy elements (aluminium, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10% in the case of copper),

and which contain, by weight, not less than 4% in the case of ferro-alloys containing silicon, not less than 8% in the case of ferro-alloys containing manganese but no silicon or not less than 10% in other cases, of the element iron.

(d) Alloy steel (heading No. 73.15) :

Steel containing, by weight, one or more elements in the following proportions :

more that 2% of manganese and silicon, taken together, or

2.00% or more of manganese, or
2.00% or more of silicon, or
0.50% or more of nickel, or
0.50% or more of chromium, or
0.10% or more of molybdenum, or
0.10% or more of vanadium, or
0.30% or more of tungsten, or
0.30% or more of cobalt, or
0.30% or more of aluminium, or
0.40% or more of copper, or
0.10% or more of lead, or
0.12% or more of phosphorus, or
0.10% or more of sulphur, or
0.20% or more of phosphorus and sulphur, taken together, or
0.10% or more of other elements, taken separately.

(e) High carbon steel (heading No. 73.15) :

Steel containing, by weight, not less than 0.60% of carbon and having a content, by weight, less than 0.04% of phosphorus and sulphur taken separately and less than 0.07% of these elements taken together.

(f) Puddled bars and pilings (heading No. 73.06):

Products for rolling, forging or re-melting obtained either:

(i) By shingling balls of puddled iron to remove the slag arising during puddling, or

(ii) By roughly welding together by means of hot-rolling, packets, of scrap iron or steel or puddled iron.

(g) Ingots (heading No. 73.06):

Products for rolling or forging obtained by casting into moulds.

(h) Blooms and billetts (heading No. 73.07):

Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 mm and such diamensions that the thickness exceeds one quarter of the width.

(ij) Slabs and sheet bars (including tinplate bars) (heading No. 73.07):

Semi-finished products of rectangular section, of a thickness not less than 6 mm, of a width not less than 150 mm and of such dimensions that the thickness does not exceed one quarter of the width.

(k) Coils for re-rolling (heading No. 73.08):

Coiled semi-finished bot-rolled products, of rectangular section, not less than 1.5 mm thick, of a width exceeding 500 mm and of a width exceeding 500 mm and of a weight of not less than 500 kg. per piece.

(l) Universal plates (heading No. 73.09):

Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 mm but not exceeding 100 mm, and of a width exceeding 150 mm but not exceeding 1,200 mm.

(m) Hoop and strip (heading No. 73.12):

Rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.

(n) Sheets and plates (heading No. 73.13):

Rolled products [other than coils for re-rolling as defined in paragraph (k) above] of any thickness and, if in rectangles, of a width exceeding 500 mm.

Heading No. 73.13 is to be taken to apply, *inter alia,* to sheets or plates which have been cut to non-rectangular shape, perforated, currugated, channelled, ribbed, polished or coated, provided that they do not thereby assume the character of articles or products falling within other headings.

(o) Wire (heading No. 73.14):

Cold-frawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 mm. In the case of headings Nos. 73.26 and 73.27, however, the term " wire " is deemed to include rolled products of the same demensions.

(p) Bars and rods (including wire rod) (heading No. 73.10):

Products of soild section which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.

The expression also includes concrete re-inforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition.

(q) Hollow mining drill steel (heading No. 73.10):

Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimention exceeds 15 mm but does not exceed 50 mm, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.18.

(r) Angles, shapes and sections (heading No. 73.11):

Products, other than those falling within heading No. 73.16, which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles rectangles, hexagons, octagons or quadrilaterals with only two side parallels and the other two sides equal, and which are not hollow.

2. Heading Nos. 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73.15).

3. Iron and steel products of the kind described in are of the heading Nos. 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.

4. Iron obtained by electrolytic deposition is classified according to its form and dimension is classified according to its form and dimensions with the corresponding products obtained by other processes.

5. The expression "high-pressure hydro-electric conduits of steel" (heading No. 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding 400 mm and of a wall thickness exceeding 10.5 mm.

Heading No.	Name of article	Rate of duty
1	2	3
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms :	
	A. Pig iron	40% *ad val.*
	B. Other	40% *ad val.*
73.02	Ferro-alloys :	
	A. Ferro-manganese	40% *ad val.*
	B. Ferro-silicon	40% *ad val.*
	C. Other	40% *ad val.*
73.03	Waste and scrap metal of iron or steel :	
	A. Of pig or cast iron	40% *ad val.*
	B. Of alloy steel	40% *ad val.*
	C. Other	40% *ad val.*
73.04	Shot and angular grit, or iron or steel, whether or not graded ; wire pellets or of iron or steel :	
	A. Wire pellets	40% *ad val.*
	B. Other	40% *ad val.*
73.05	Iron or steel powders, spongs iron or steel :	
	A. Iron or steel powders, including spongs iron powder ..	40% *ad val.*
	B. Spongs iron or steel, not in powder form	40% *ad val.*
73.06	Puddled bars and pilings ; ingots, blocks, lumps and similar forms, of iron or steel :	
	A. Puddled bars and pilings ; blocks lumps and similar forms.	50% *ad val.*
	B. Ingots	50% *ad val.*
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), or iron or steel ; pieces roughly shaped by forging	
	A. Blooms, billets, slabs and sheet bars	50% *ad val.*
	B. Pieces roughly shaped by forging	50% *ad val.*
73.08	Iron or steel coils for re-rolling	50% *ad val.*
73.09	Universal plates of iron or steel	70% *ad val.*
73.10	Bars and rods (including wire rod), or iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made) hollow mining drill steel :	
	A. Wire rode	70% *ad val.*
	B. Bars and rods (excluding wire rod), not further worked than hot-rolled or extruded	70% *ad val.*
	C. Other	70% *ad val.*
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished ; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements :	
	A. U, I or H sections, not further worked than hot-rolled or extruded, of less than 80 mm	70% *ad val.*
	B. U, I or H sections, not further worked than hot-rolled or extruded, 80 mm. or more ; angles shapes and sections, not further worked than forged	70% *ad val.*

1	2	3
	C. Other angles, shapes and sections, not further worked than hot-rolled or extruded	70% *ad val.*
	D. Angles, shapes, or sections, not further worked than cold-formed or cold finished	70% *ad val.*
	E. Other angles, shapes and sections	70% *aa val.*
	F. Sheeting piling	70% *ad val.*
73.12	Hoop and strip or iron and steel, hot-rolled or cold-rolled :	
	A. Baling hoop	70% *ad val.*
	B. Other	70% *ad val.*
73.13	Sheets and plates, or iron or steel, hot-rolled or cold-rolled :	
	A. Rolled but not further worked, of a thichkness of more than 4.75 mm.	70% *ad val.*
	B. Rolled but not further worked, of a thickness of 3 mm or more but not more than 4.75 mm.	70% *ad val.*
	C. Rolled but not further worked, of a thickness of less than 3 mm.	70% *ad val.*
	D. Tinned	70% *ad val.*
	E. Other	70% *ad val.*
73.14	Iron or steel wire, whether or not coated, but not insulated ..	70% *ad val.*
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14 :	
	A. Ingots of high carbon steel	60% *ad val.*
	B. Ingots of stainless or heat-resisting steel	60% *ad val.*
	C. Ingots or other alloy steel	60% *ad val.*
	D. Blooms, billets, slabs, sheet bars (including tinplate bars) and roughly forged pieces, of high carbon steel	60% *ad val.*
	E. Blooms, billets,slabs, sheet bars (including tinplate bars) and roughly forged pieces, of stainless or heat-resisting steel ..	60% *ad val.*
	F. Blooms, billets, slabs, sheet bars (including tinplate bars) and roughly forged pieces, of other alloy steel.	60% *ad val.*
	G. Coils for re-rolling, of high carbon steel	60% *ad val.*
	H. Coils for-re-rolling, of stainless or heat resisting steel	60% *ad val.*
	I. Coils for re-rolling, of other alloy steel	60% *ad val.*
	J. Wire rod of high carbon steel	70% *ad val.*
	K. Wire rode of stainless or heat-resisting steel	70% *ad val.*
	L. Wire rod of other alloy steel	70% *ad val.*
	M. Bars and rods (excluding wire rod) and hollow mining drill steel, or high carbon steel	70% *ad val.*
	N. Bars and rods (excluding wire rod) and hollow mining drill steel, of stainless or heat-resisting steel	70% *ad val.*
	O. Bars and rods (excluding wire rod) and hollow mining drill steel, or other alloy steel	70% *aa val.*
	P. Angles, shpaes and sections, of high carbon steel ..	70% *ad val.*
	Q. Angles, shapes and sections, of stainless or heat-resisting steel	70 % *ad val.*
	R. Angles, shapes and sections, of other alloy steel	70% *ad val.*
	S. Universal Plates	70% *ad val.*
	T. Sheets and plates, rolled but not further worked, more than 4.75 mm in thickness, of high carbon steel	70% *ad val.*
	U. Sheets and plates, rolled but not further worked, more than 4.75 mm in thickness, of stainless or heat-resisting steel ..	70 % *ad val.*
	V. Sheets and plates, rolled but not further worked, more that 4.75 mm in thickness of other alloy steel	70% *ad val.*
	W. Sheets and plates,rolled but not further worked, 3 mm or more	

1	2	3
	but not more than 4.75 mm in thickness, of high carbon	70% *ad val.*
	X. steel Sheets and plates, rolled but not further worked, 3 mm or more but not that 4.75 mm in thickness, of stainless or heat resisting steel	70% *ad val.*
	Y. Sheets and plates, rolled but not further worked, 3 mm or more but not more than 4.75 mm in thickness, of other alloy steel	70% *ad val.*
	Z. Sheets and plates, rolled but not further worked less than 13 mm in thickness, of high carbon steel.	70% *ad val.*
	AA. Sheets and plates, rolled but not further worked, less than 3 mm in thickness, or stainless of heat-resisting steel ..	70% *ad val.*
	AB. Sheets and plates, rolled but not further worked, less than 3 mm in thickness, or other alloy steel	70% *ad val.*
	AC. Other sheets and plates, of high carbon steel	70% *ad val.*
	AD. Other sheets and plates, of stainless or heat resisting steel ..	70% *ad val.*
	AE. Other sheets and plates, of other alloy steel	70% *aa val.*
	AF. Hoop and strip, of high carbon steel	70% *ad val.*
	AG. Hoop and strip, of stainless or heat-resisting steel ..	70% *ad val.*
	AH. Hoop and strip, of other alloy steel	70% *aa val.*
	AI. Wire of high carbon steel	70% *ad val.*
	AJ. Wire of stainless of heat-resisting steel	70% *ad val.*
	AK. Wire of other alloy steel	70% *ad val.*
73.16	Railway and tramway track construction material of iron or steel, the following ; rails, check-rails, switch blades, crossings (or frogs), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed plates ties and other material specialised for joining of fixing rails :	
	A. Rails	50% *ad val.*
	B. Other	
	01 Rail clips	50% *ad val.*
	02 Track construction material	50% *ad val.*
	03 Other	50% *ad val.*
73.17	Tubes and pipes, of cast iron	80% *ad val.*
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits ..	
	A. "Seamless" tubes and pipes ; blanks for tubes of pipes :	
	01 Seamless tubes and pipes	80% *ad val.*
	02 Blanks for tubes and pipes :	
	(*a*) For galvanized iron or steel pipes	125% *ad val.*
	(*b*) Other	80% *ad val.*
	B. Other :	
	01 Galvanized iron or steel tubes and pipes	125% *ad val.*
	02 Other	80% *ad val.*
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced	80% *ad val.*
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel :	
	A. Chromium plated	80% *ad val.*
	B. Other :	
	01 Of cast iron	80% *ad val.*
	02 Other	80% *ad val.*

1	2	3
73.21	Structures and parts of structures, (for example, hangers and other buildings, bridge-sections, lock-gates, towers, lattice masts, roofs roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel ; plates, strip, rods, angles, shapes, section tubes and the like, prepared for use in structures, or iron or steel	90% *ad val.*
	A. For machinery	90% *ad val.*
	B. Other	90% *ad val.*
73.22	Reservoirs, tanks, vats and similar containers, for any material (Other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether of not lined or heat-insulated, but not fitted with mechanical or thermal equipment :	
	A. For machinery	90% *ad val.*
	B. Other	90% *ad val.*
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods :	
	A. Milk transport cans and pails	90% *ad val.*
	B. Lacquared cans	90% *ad val.*
	C. Other	90% *ad val.*
73.24	Containers, of iron or steel, for compressed or liquefied gas :	
	A. Gas cylinders	90% *ad val.*
	B. Other	90% *ad val.*
73.25	Stranded wire, cables, cordage, ropes, plated bands, slings and the like, of iron or steel wire, but excluding insulated electric cables :	
	A. For motor vehicles including tractors	90% *ad val.*
	B. For machinery	90% *ad val.*
	C. For hydroelectric installation	90% *ad val.*
	D. For agricultural machinery	90% *ad val.*
	E. Of a kind used in Railway singals	90% *ad val.*
	F. Of a kind used as electric conductors	90% *ad val.*
	G. Of a kind used in brush making	90% *ad val.*
	H. Other	90% *ad val.*
73.26	Barbed iron of steel wire ; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel :	
	A. Barbed wire	90% *ad val.*
	B. Other	90% *ad val.*
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabrics and similar materials, of iron or steel wire ; expanded metal, of iron or steel :	
	A. Expanded metal of iron and steel	90% *ad val.*
	B. Other :	
	01 Of a kind used in machinery	90% *ad val.*
	02 Other	90% *ad val.*
[73.28]		
73.29	Chain and parts thereof, of iron or steel :	
	A. Chain :	
	01 For cycles	90% *ad val.*
	02 For motor vehicles including tractors	90% *ad val.*
	03 For machinery	90% *ad val.*
	04 For agricultural machinery	90% *ad val.*
	05 Other	90% *ad val.*
	B. Parts	90% *ad val.*
73.30	Anchors and grapnels and parts thereof, or iron or steel ..	
	A. Anchors	90% *ad val.*
	B. Grapnels	90% *ad val.*

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73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials but not including such articles with heads of copper :	
	A. Protector studs and round hob nails	90% *ad val.*
	B. Toe tips and heel tips	90% *ad val.*
	C. Panel pins	90% *ad val.*
	D. Nails (excluding wire nails)	90% *ad val.*
	E. Wire nails and shoe tacks	90% *ad val.*
	F. Drawing pins	90% *ad val.*
	G. Other :	
	01 For machinery	90% *ad val.*
	02 Other	90% *ad val.*
73.32	Bolts and nuts (including bolt.ends and screw studs), wherthe or not threaded or tapned, screws (including screw hooks and screw rings). rivets, cotters, cotter-pins and similar articles, iron or steel; washers (including spring washers) or iron or steel) :	
	A. Washers and spring washers	90% *ad val.*
	B. Screws and washers for spectacles frames	90% *ad val.*
	C. Rivets	90% *ad val.*
	D. Bolts and nuts :	
	01 For motor vehicles	90% *ad val.*
	02 For machinery	90% *ad val.*
	03 For marine disel engines	90% *ad val.*
	04 Other	90% *ad val.*
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel :	
	A. Sewing needles	90% *ad val.*
	B. Knitting needles	90% *ad val.*
	C. Other	90% *ad val.*
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins, curling grips and the like, of iron or steel :	
	A. Paper pins	90% *ad val.*
	B. Safety pins	90% *ad val.*
	C. Hairpins, culring pins and curling grips	90 % *ad val.*
	D. Other :	
	01 For machinery	90% *ad val.*
	02 Other	90% *ad val.*
73.35	Springs and leaves for springs, or iron or steel :	
	A. Upholstry and mattress wier springs	90% *ad val.*
	B. Other :	
	01 For motor vehicles including tractors	90% *ad val.*
	02 For railways	90% *ad val.*
	03 For agricultural machinery	90% *ad val.*
	04 For other machinery	90% *ad val.*
	05 Other	90% *ad val.*
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel. :	
	A. Cooking apparatus and plate warmers :	
	01 Gas cookers	120% *ad val.*
	02 Stoves for use with kerosine, gasoline or other liquid fuel and burners therefor	120% *ad val.*
	03 Other	120% *ad val.*

1	2	3
	B. Other apparatus :	
	01 Gas water heaters	120% *ad val.*
	02 Room heaters	120% *ad val.*
	03 Other	120% *ad val.*
	C. Parts :	
	01 For gas cookers and gas water heaters	120% *ad val.*
	02 Other	120% *ad val.*
73.37	Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel ; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, or iron or steel :	
	A. Solar energy equipment	120% *ad val.*
	B. Other	120% *ad val.*
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel ; iron or steel wool ; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel :	
	A. Domestic articles and parts thereof ; iron or steel wool ; pot scourers and scouring or polishing pads, golves and the like :	
	01 Aircraft galley and kitchen equipment	10% *ad val.*
	02 Iron or steel wool	90% *ad val.*
	03 Other	120% *ad val.*
	B. Sanitary wares for indoor use and parts thereof :	
	01 Stainless steel sinks ; Enameled iron sinks	120% *ad val.*
	02 Chromium plated sanitary ware	120% *ad val.*
	03 Wash basins	120% *ad val.*
	04 Enamelled bath tubs	120% *ad val.*
	05 Other	120% *ad val.*
[73.39]		
73.40	Other articles of iron or steel :	
	A. Iron castings in the rough state	50% *ad val.*
	B. Steel castings in the rough state	50% *ad val.*
	C. Iron or steel forgings and stampings, in the rough state ..	50% *ad val.*
	D. Other :	
	01 Steel balls of 1 mm diameter for the manufacture of ball point pens	50% *ad val.*
	02 Bead wire for cycle tyres	60% *ad val.*
	03 Steel belt lacing	90% *ad val.*
	04 Boot and shoe protectors	120% *ad val.*
	05 X-ray film hangers	120% *ad val.*
	06 Milk strainers and similar articles	120% *ad val.*
	07 Reservoirs etc. of a capacity of 300 litres or less ..	90% *ad val.*
	08 Cages and drinking and feeding pots for poultry birds.	120% *ad val.*
	09 Other :	
	(*a*) Of a kind used as stationery	120% *ad val.*
	(*b*) Of a kind used in machinery	120% *ad val.*
	(*c*) Other	120% *ad val.*

CHAPTER 74

COPPER AND ARTICLES THEREOF

Notes

1. For the purposes of heading No. 74.02, the expression "master alloys" means alloys (except copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus) containing with other alloy elements more than 10% by weight of copper, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as deoxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

(Copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus falls within heading No. 28.55 and not within this Chapter).

2. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Wire (heading No. 74.03):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which nor cross-sectional dimension exceeds 6 mm.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 74.03):

Rolled, extruded, drawn or forged products of solid section of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming of de-scaling), provided that they have not thereby assumed the character of articles or products falling within other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate the entry into machines for converting them into, for example, wire-rod or tubes, are however to be taken to be unwrought copper of heading No. 74.01.

(c) Wrought plates, sheets and strip (heading No. 74.04):

Flat-surfaced, wrought products (coiled or note), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness exceeds 0.15 mm but does not exceed one tenth of the width.

Heading No. 74.04 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

3. Heading No. 74.07 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 74.08 is to be taken to apply, *inter alia*, to tubes and pipe fittings which have been similarly treated.

Heading No.	Name of article	Rate of duty
1	2	3
74.01	Copper matte ; unwrought copper (refined or not) :	
	A. Copper matte ; cement copper (precipitated copper) ..	40% *ad val.*
	B. Copper waste and scrap	40% *ad val.*
	C. Unrefined copper	40% *ad val.*
	D. Refined copper, including copper alloys	40% *ad val.*
74.02	Master alloys	40% *ad val.*
74.03	Wrought bars, rods, angles, shapes and sections, of copper ; copper wire :	
	A. Wire	70% *ad val.*
	B. Bars and rods	70% *ad val.*
	C. Other	70% *ad val.*
74.04	Wrought plates sheets and strip, of copper	70% *ad val.*
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm ..	70% *ad val.*
74.06	Copper powders and flakes	70% *ad val.*
74.07	Tubes and pipes and blanks therefor, of copper ; hollow bars of copper	80% *ad val.*
74.08	Tubes and pipe fittings (for example, joints, elbows, sockets and flanges), of copper :	
	A. Chromium plated	80% *ad val.*
	B. Other :	
	01 Of brass	80% *ad val.*
	02 Other	80% *ad val.*
[74.09]		
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire but excluding insulated electric wires and cables :	
	A. Of a kind used an electrical conductor	90% *ad val.*
	B. Of a kind used in machinery	90% *ad val.*
	C. Other	90% *ad val.*
74.11	Gauze, cloth, grill, netting fencing, reinforcing fabric and similar materials (including endless bands), of copper wire ; expanded metal, of copper :	
	A. Expanded metal of copper	90% *ad val.*
	B. Other :	
	01 For machinery	90% *ad val.*
	02 Other	90% *ad val.*
[74.12]		
[74.13]		
[74.14]		

1	2	3
74.15	Nails, tacks, staples, hook-nails, spikedcramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper; bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws, (including screw hooks and screw rings), rivets, cotters, cotter-pins and similar articles, of copper ; washers (including spring washers) of copper :	
	A. Nails, tacks, staples, hook nails, spiked clamps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper :	
	01 Drawing pins	90% *ad val.*
	02 Staples	90% *ad val.*
	03 Other	90% *ad val.*
	B. Bolts and nuts (including bolt end and screw stud), whether or not threaded or tapped, and screws (including screw hooks and screw rings) of copper. rivets, cotters, cotter-pins, washers and spring washers, of copper :	
	01 Cotter and cotter pins	90% *ad val.*
	02 Brass screws	90% *ad val.*
	03 Other	90% *ad val.*
74.16	Springs, of copper	90% *ad val.*
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper :	
	A. Gas cookers and gas water heaters	120% *ad val.*
	B. Room heaters	120% *ad val.*
	C. Stoves for use with kerosene, gasolene or other liquid fuel, and burners thereof	120% *ad val.*
	D. Parts of gas cookers and gas water heaters, and room heaters.	120% *ad val.*
	E. Other	120% *ad val.*
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper :	
	A. Domestic articles and parts thereof	120% *ad val.*
	B. Sanitary ware for indoor use and parts thereof :	
	01 Chromium plated	120% *ad val.*
	02 Other	120% *ad val.*
74.19	Other articles of copper :	
	A. Castings and forgings in the rought state	80% *ad val.*
	B. Chains and parts thereof :	
	01 For machinery	90% *ad val.*
	02 Other	90% *ad val.*
	C. Reservoirs, tanks, vats and similar containers :	
	01 For use in machinery	120% *ad val.*
	02 Other	120% *ad val.*
	D. Hair pins, curling pins and curling grips :	90% *ad val.*
	E. Other needles and pins	90% *ad val.*
	F. Doors, window frames and other structural parts... ...	90% *ad val.*
	G. Brass ferrules for lead pencils	90% *ad val.*
	H. Other	
	01 Of a kind used as stationery	120% *ad val.*
	02 Of a kind used in machinery	120% *ad val.*
	03 Other	120% *ad val.*

CHAPTER 75

NICKEL AND ARTICLES THEREOF

Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Wire (heading No. 75.02) :

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 75.02) ;

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scalling).

(c) Wrought plates, sheets and strip (heading No. 75.03) :

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness does not exceed one tenth of the width.

Heading No. 75.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 75.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading No.	Name of article	Rate of duty
1	2	3
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy ; unw rought nickel (excluding electro-plating anodes) ; nickel waste and scrap :	
	A. Nickel mattes, nickel sinters and other intermediate products of nickel metallurgy..	40% *vad al.*
	B. Nickel waste and scrap	40% *ad val.*
	C. Unwrought nickel	40% *ad val.*
75.02	Wrought bars, rods, angles, shapes and sections, of nickel ; nickel wire :	
	A. Nickel wire	70% *ad val.*
	B. Bars and rods	70% *ad val.*
	C. Other	70% *ad val.*
75.03	Wrought plates, sheets and strip, of nickel ; nickel powders and flakes	70% *ad val.*

1	2	3
75.04	Tubes and pipes and blanks therefor, of nickel ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel :	
	A. For machinery	80% *ad val.*
	B. Other	80% *ad val.*
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	40% *ad val.*
75.06	Other articles of nickel :	
	A. Of a kind used in machinery	120% *ad val.*
	B. Other	120% *ad val.*

CHAPTER 76

ALUMINIUM AND ARTICLE THEREOF

Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Wire (Heading No. 76.02) :

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 76.02) :

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast of sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates, sheets and strip (heading No. 76.03) :

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thicknes exceeds 0.20 mm but does not exceed one tenth of the width.

Heading No. 76.03 is to be taken to apply, *inter alia*, to such products whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 76.06 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 76.07 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Heading No.	Name of article	Rate of duty
1	2	3
76.01	Unwrought aluminium ; aluminium waste and scrap :	
	A. Aluminium waste and scrap	40% *ad val.*
	B. Unwrought aluminium	40% *ad val.*
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium ; aluminium wire :	
	A. Wire	70% *ad val.*
	B. Bars and rods	70% *ad val.*
	C. Other	70% *ad val.*
76.03	Wrought plates, sheets and strips, of aluminium :	
	A. Plates and sheets	70% *ad val.*
	B. Discs	70% *ad val.*
	C. Other	70% *ad val.*
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing,) not exceeding 0.20 mm :	
	A. Backed with paper or other reinforcing material	80% *ad val.*
	B. Other	70% *ad val.*
76.05	Aluminium powders and flakes	80% *ad val.*
76.06	Tubes and pipes and blanks there-for, of aluminium ; hollow bars of aluminium :	
	A, For machinery	80% *ad val.*
	B. Other	80% *ad val.*
76.07	Tube and pipe fittings (for example, joints elbows, sockets and flanges), of aluminium :	
	A. For machinery	80% *ad val.*
	B. Other	80% *ad val.*
76.08	Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge sections, towers, lattice masts, roofs, roofing trameworks, door and window frames, balustrades, pillars and columns), of aluminium ; plates, rods, angles, shapes, sections, tubes, and the like, prepared for use in structures, of aluminium ..	90% *ad val.*
76.09	Reservoirs, tanks, vats and similar containers, for any marital (other than compressed or liquefied gas), of aluminium o a capacity exceeding 300, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment :	
	A. For machinery	90% *ad val.*
	B. Other	90% *ad val.*
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods	90% *ad val.*

1	2	3
76.11	Containers, of aluminium, for compressed or liquified gas ..	90% *ad val.*
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wire and cables :	
	A. For machinery	90% *ad val.*
	B. Other	90% *ad val.*
[76.13]		
]76.14]		
[76.15]	Articles of a kind commonly used for domestic purposes, sanitary : ware for indoor use, and parts of such articles and ware, of aluminium.	
	A. Domestic articles and parts thereof :	
	01 Room heaters, gas cookers and gas water heaters ..	120% *ad val.*
	02 Parts of room heaters cookers and gas water heaters ..	120% *ad val.*
	03 Other	120% *ad val.*
	B. Sanitary ware for indoor use and parts thereof :	
	01 Sinks and wash basine	120% *ad val.*
76.16	Other articles of aluminium :	
	A. Castings and foreigns in the rough state	80% *ad val.*
	B. Hair pins and curling pins and curling grips	90% *ad val.*
	C. Nails, bolts, nuts, washers, riv-ets, screws and similar articles.	90% *ad val.*
	D. Aluminium slugs, round, other than those falling within heading No. 76.03	80% *ad val.*
	E. Expanded metal	90% *ad val.*
	F. Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	90% *ad val.*
	G. Other :	
	01 Of a kind sused in machinery	120% *ad val.*
	02 Other	120% *ad val.*

CHAPTER 78

LEAD AND ARTICLES THEREOF

Notes

1. In this chapter the following expressions have the meanings hereby assigned to them :

(a) Wire (head No. 78.02).

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 78.02) :

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness not exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plants, sheets and strip (heading No. 78.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1,700 g|m.

Heading No. 78.03 is to be taken to apply, *inter alia,* to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished, or coated provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 87.05 is to be taken to apply, *inter alia,* to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled waisted cone-shaped or finned.

Heading No.	Name of article	Rate of duty
1	2	3
78.01	Unwrought lead (including argentigerous lead) ; lead waste and scrap.):	
	A. Lead waste and scrap	40% *ad val.*
	B. Unrefined lead	40% *ad val.*
	C. Refined lead, excluding lead alloys	40% *ad val.*
	D. Lead alloys :	
	01 Lead antimony alloy	40% *ad val.*
	02 White metal	40% *ad val.*
	03 Other	40% *ad val.*
78.02	Wrought bars, rods, angles, shapes and sections, of lead ; lead wire.	70% *ad val.*
78.03	Wrought plates, sheets and strip, of lead	70% *ad val.*
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material) of a weight (excluding any packing) not exceeding 1,700 g/m ; lead powders and flakes :	
	A. Lead foil	80% *ad val.*
	B. Other	80% *ad val.*
78.05	Tubes and pipes and blanks therefore, of lead : hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends) of lead :	
	A. For machinery	80% *ad val.*
	B. Other	80% *ad val.*
78.06	Other articles of lead :	
	A. Containers for transport and storage	90% *ad val.*
	B. Sanitary articles and parts thereof	120% *ad val.*
	C. Other articles :	
	01 Of a kind used in machinery	120% *ad val.*
	02 Other	120% *ad val.*

CHAPTER 79

ZINC AND ARTICLES THEREOF

Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Wire (heading No. 79.02) :

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 79.02) ;

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates sheets and strip (heading No. 79.03) :

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thikness does not exceed one tenth of the width.

Heading No. 79.03 is to be taken to apply, *inter alia,* to such products, whether or not cut to share, perforated, corrugated, ribbed, channelled, polished or coated provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 79.04 is to be taken to apply, *inter alia,* to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading No.	Name of article	Rate of duty
1	2	3
7 9.01	Unwrought zinc ; zinc waste and scrap :	
	A. Zinc waste and scrap	40% *ad val.*
	B. Unwrought zinc	
	01 alloys of zinc	40% *ad val.*
	02 Other	40% *ad val.*
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire.	70% *ad val.*
79.03	Wrought plates, sheets and strip of zinc ; zinc foil; zinc powders and flakes :	
	A. Wrought plates, sheets and strip of zinc ; zinc foil ..	70% *ad val.*
	B. Zinc powders, dust (blue powder) and flakes	70% *ad val.*

1	2	3
79.04	Tubes and pipes and blanks therefor, of zinc ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flangs), of zinc :	
	A. For machinery	80% *ad val.*
	B. Other	80% *ad val.*
[79.05]		
79.06	Other articles of zinc :	
	A. Zinc slugs for dry battery Cell containers	40% *ad val.*
	B. Gutters, roof capping, skylight frames, and other fabricated building components, of zinc	90% *ad val,*
	C. Other :	
	01 Of a kind used in machinery	120% *ad val.*
	02 Other	120% *ad val.*

CHAPTER 80

TIN AND ARTICLES THEREOF

Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them :

(a) Wire (heading No. 80.02) ;
Rolled extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(b) Wrought bars, rods, angles, shapes and sections heading No. 80.02) :

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thikness exceeding one tenth of the width. Also cast or sintered products of the same forms and dimension, which have been subsequently machined (otherwise than by simple trimming or de-se.

(c) Wroght plates, sheets and strip (heading No. 80.03) :

Flat-surfaced, wrought products (coiled or not) of which the maximum cross-sectional dimension exceeds 6 mm, of the thickness does not exceeds one tenth of the width, and which are of a weight exceeding 1 kg|m 2.

Heading No. 80.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of article of products falling within other headings.

2. Heading No. 80.05 is to be taken to apply, *inter alia*, to tubes pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled waisted, cone-shape or finned.

Heading No.	Name of article	Rate of duty
1	2	3
80.01	Unwrought tin ; tin waste and scrap :	
	A. Tin-waste and scrap	40% *ad val.*
	B. Unwroght tin :	
	01 Blocks, ingots and similar forms	40% *ad val.*
	02 Other	40% *ad val.*

1	2	3
80.02	Wrought bars, rods, angles, shapes and sections of tin; tin wire ..	70% *ad val.*
80.03	Wrought plates, sheets and strip of tin	70% *ad val.*
80.04	Tin foil (whether or not emphossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a wieght .excluding any backing) not exceeding 1Kg/m2 ; tin powders and flakes	70% *ad val.*
80.05	Tubes and pipes and blanks therefor, of tin ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin :	
	A. For machinery	80% *ad val.*
	B. Other	80% *ad val.*
80.06	Other articles of tin :	
	A. Of kind used in machinery	120% *ad val.*
	B. Other	120% *ad val.*

CHAPTER 81

OTHER BASE METALS EMPLOYED IN METALLURGY AND ARTICLES THEREOF

Notes

Heading No. 81.04 is to be taken to apply only to the following base metals ; bismuth cadmium, cobalt, chromium, gallium, germanium, hafnium, manganese, niobium (columbium), rhenium, antimony, titanium, thorium, thallium, uranium depleted in U 235, vanadium, zirconium. The heading also covers cobalt matters, cobalt speiss and other intermediate products of cobalt metallurgy, and cermets.

Heading No.	Name of acrticle	Rate of duty
1	2	3
81.01	Tungsten (wolfram), unwrought or wrought, and articles thereof :	
	A. Unwrought tungsten ; tungsten waste and scrap :	
	01 Unwrought	40% *ad val.*
	02 Waste and scrap...	40% *ad val.*
	B. Wrought tungsten and articles of tungsten :	
	01 Tungsten filaments	70% *ad val.*
	02 Other	70% *ad val.*
81.02	Molybdenum, unwrought or wrought, and articles thereof :	
	A. Unwrought molybdenum ; molybdenum waste and scrap :	
	01 Unwrought	40% *ad val.*
	02 Waste and scrap	40% *ad val.*

1	2	3
	B. Wrought molybdenum and articles of molybdenum. ..	70% *ad val.*
81.03	Tantalum, unwrought or wrought, and articles thereof :	
	A. Unwrought tantalum waste and scrap	
	01 Unwrought	40% *ad val.*
	02 Waste and scrap	40% *ad val.*
	B. Wrought tantalum and articles of thantalum	70% *ad val.*
81.04	Other base metals, unwrought or wrought, and articles thereof ; cements, unwrought, or wrought, and articles thereof :	
	A. Waste and scrap of uranium depleted in U 235 of thorium ; such metals, unwrought or wrought, and articles thereof :	
	01 Waste and scrap	40% *ad val.*
	02 Unwrought	40% *ad val.*
	03 Wrought	70% *ad val.*
	04 Articles	70% *ad val.*
	B. Waste and scrap of the metals of this heading, other than those of sub-heading A, or of cermets ; unwrought metals of this heading other than those of sub-heading A ; unwrought cermets :	
	01 Waste and scrap	40% *ad val.*
	02 Other	40% *ad val.*
	C. Wrought metals of this heading, other than those of sub-heading A, and articles of such metals, wrought cermets and articles of cermets :	
	01 Wrought Metals and wrought cermets	70% *ad val.*
	02 Other	70% *ad val.*

CHAPTER 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS OF BASE METALS ; PART THEREOF

Notes

1. A part from blow lamps, portable forges, grinding wheels with frameworks, manicure and chiropody sets, and goods classified in heading Nos. 82.07 and 82.15, the present Chapter covers only articles with a a blade, working edge, working surface or other working part of :

(a) Base metal ;

(b) Metal carbides ;

(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal ; or

(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal which retain their identity and functions after the application of the abrasive.

2. Parts of base metals of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.48). However, parts of general use as defined in Note 2 to section XV are in all cases excluded from this Chapter.

Cutting plates for electric hair clippers are to be classified in heading No. 82.13 and blades and heads for electric shavers are to be classified in heading No. 82.11.

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading No.	Name of article	Rate of duty
1	2	3
82.01	Hand tools, the following ; spades, shovels, picks, hoes, forks and rakes ; axes, bill hooks and similar hewing tools ; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	85% *ad val.*
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades) :	
	A. Non mechanical hand saws and parts thereof excluding blades. :	
	01 Hacksaws ;	
	(*a*) Frames	55% *ad val.*
	(*b*) Other	85% *ad val.*
	02 Other	85% *ad val.*
	B. Blades for hand or machine saws :	
	01 For hacksaws	85% *ad val.*
	02 For circular saws	55% *ad val.*
	03 For bandsaws	55% *ad val.*
	04 For other handsaws	85% *ad val.*
	05 For other machine saws	55% *ad val.*
82.03	Hand tools, the following Pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like ; perforating punches ; pipe cutters ; spanners and wrenches (but not including tap wrenches) ; files and rasps :	
	A. Wrenches and spanners	55% *ad val.*
	B. Files and rasps	55% *ad val.*
	C. Other	
	01 Perforating punches	55% *ad val.*
	02 Other	55% *ad val.*
82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter ; blow lamps, anvils ; vices and clamps, other than accessories for, and parts of, machine tools ; portable forges ; grinding wheels with framework (hand or pedal operated) :	
	A. Grinding wheels with frame-works	85% *ad val.*
	B. Grease guns	55% *ad val.*
	C. Shoe lasts of base metal	55% *ad val.*
	D. Other	55% *ad val.*
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing stamping, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits :	

1	2	3
	A. Parallel or straight shank twist drills	85% *ad val.*
	B. Other :	
	01 Of a kind used in machinery	85% *ad val.*
	02 Other	85% *ad val.*
82.06	Knives and cutting blades, for machines or for mechanical appliances :	
	A. Of a kind used in machinery	55% *ad val.*
	B. Other	55% *ad val.*
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium) :	
	A. Of tungsten carbide	55% *ad val.*
	B. Of other	55% *ad val.*
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 Kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	160 % *ad val.*
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06, and blades therefor :	
	A. Table and kitchen knives	160% *ad val.*
	B. Knife blades..	85% *ad val.*
	C. Other	85% *ad val.*
[82.10].		
82.11	Razors and razor blades (including razor blade blands, whether or not in strips) :	
	A Safety razors and parts thereof..	120% *ad val.*
	B. Other razors..	120% *ad val.*
	C. Safety razor blades	120% *ad val.*
	D. Blanks of safety razor blades	45% *ad val.*
	E. Other	120% *ad val.*
82.12	Scissors (including tailors' shears), and blades thereof	120% *ad val.*
82.13	Other articles of cutlery (for example, secateurs, hair clippers butchers' cleavers, paper knives) : manicure and chiropody sets and appliances (including nail files) :	
	A. Hair clippers..	160% *ad val.*
	B. Nail clippers	160% *ad val.*
	C. Secateurs	160% *ad val.*
	D. Other :	
	01 Office cutlery	160% *ad val.*
	02 Other	160% *ad val.*
82.14	Spoons, forks, fish eaters, butterknives, ladles and similar kitchen or tableware	160 % *ad val.*
82.15	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14	85 % *ad val.*

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

Note

In this Chapter a reference to parts of articles is in no case to be taken as applying to cables, chains, nails, bolts, nuts, screws, springs or other articles of iron or steel of a kind described in heading No. 73.25, 73.29, 73.31, 73.32 or 73.35, not to similar articles of other base metals (Chapters 74 to 84 inclusive).

Heading No.	Name of article	Rate of duty
1	2	3
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal ; frames incorporating locks, for hand-bags, trunks or the like, and parts of such frames, of base metal ; keys for any of the foregoing articles, of base metal	
	A. Locks for suitcases and brief cases ; for motor vehicles ; for filing cabinets and safes ; automatic door locks	120% *ad val.*
	B. Other	120% *ad val.*
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (icluding automatic door closers) ; base metal hatracks, hatpegs, brackets the like :	
	A. Fitting and mountings	120% *ad val.*
	01 For suitcases and brief cases	120% *ad val.*
	02 Other	120% *ad val.*
	B. Other	120% *ad val.*
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and case and deed boxes and the like of base metal	120% *ad val.*
38. 04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment of base metal, other than office furniture falling within heading No. 94.03	120% *ad val.*
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal ; letter clips, paper clips, staples, indexing tags, and similar stationery goods of base metal.	
	A. Letter clips (gem clips)	120% *ad val.*
	B. Other	100% *ad val.*
83.06	Statutes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metals ; mirrors of base metal :	
	A. Statuettes and other ornaments..	120% *ad val.*
	B. Other	160% *ad val.*

1	2	3
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22)	
	A. Hurricane lanterns	85% *ad val.*
	B. X-Ray illuminators	120% *ad val.*
	C. Fitting of base metal for flourescent electrict lighting tubes..	120% *ad val.*
	D. Parts of base metal lamps including pressure lamps ..	120% *ad val.*
	E. Other	120% *ad val.*
83.08	Flexible tubing and piping, of base metal :	
	A. Tubing and piping, chromium plated	70% *ad val.*
	B. Other :	
	01 Of a kind used in motor vhicles	70% *ad val.*
	02 Of a kind used in machinery	70% *ad val.*
	03 Of a kind used in agricultural machinery and tractors..	70% *ad val.*
	04 Other	70% *ad val.*
83.07	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of baseemetal of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods, tubular rivets, of base metal ; heads and spangles of base metal :	
	A. Beads and spangles :	
	01 Spangles	70% *ad val.*
	02 Beads	70% *ad val.*
	B. Eyelets for shoes	70% *ad val.*
	C. Eyelets for jute combs	70% *ad val.*
	D. Other	70% *ad val.*
[83.10]		
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	160% *ad val.*
[83.12]		
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal :	
	A. Crown corks	70% *ad val.*
	B. Bungs	70% *ad val.*
	C. Other	70% *ad val.*
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal	160% *ad val.*
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a king used for soldering, brazing, welding or deposition of metal or of metal carbides ; wire and rods, of agglomerated base metal powder, used for metal spraying :	
	A. Welding electrodes :	
	01 Of ordinary steel	Rs. 5000.00 per metric ton.
	02 Of alloy steel.	Rs. 5000.00 per metric ton.
	03 Other	Rs. 5000.00 per metric ton.
	B. Other :	
	01 Solder cored, with flux	70% *ad val.*
	02 Other electrodes, with flux	70% *ad val.*
	03 Other	70% *ad val.*

CHAPTER XVI

MACHINERY AND MECHANICAL APPLIANCES : ELECTRICAL EQUIPMENT ; PARTS THEREOF

Notes

1. This Section does not cover :

(a) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No. 40.10) ; or other articles of a kind used in machinery or mechanical or electrical appliances or for other industrial purposes, of unhardened vulcanised rubber (heading No. 40.14);

(b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for other industrial purposes ;

(c) Bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39,40, 44 or 48 or Section XV) ;

(d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21 ;

(e) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17) ;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading No. 71.02 or 71.03, or articles wholly of such stones of heading No. 71.15 ;

(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;

(h) Endless belts of metal wire or strip (Section XV) ;

(ij) Articles falling within Chapter 82 or 83 ;

(k) Vehicles, aircraft, ships or boats, of Section XVII ;

(l) Articles falling within Chapter 90 ;

(m) Clocks watches and other articles falling within Chapter 91 ;

(n) Interchangeable tools of heading No. 82.05 and brushes of a kind used as parts of machines of heading No. 96.01 ; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42,43,45 or 59, or heading No. 68.04 or 69.09) ; or

(o) Articles falling within Chapter 97.

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules :—

(a) Goods of a kind described in any of the headings of Chapter 84 and 85 (other than heading Nos. 84.65 and 85.28) are in all cases to be classified is their respective headings.

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No. 84.59 or 85.22) are to be clasified with the machines of that kind. However, goods which are equally suitable for use principally with the goods of heading Nos. 85.13 and 85.15 are to be classified in heading No. 85.13.

(c) All other parts are to be classified in heading No. 84.65 or 85.28.

3. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal functions.

4. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances.

5. For the purposes of these Notes, the expression "machine" means any machine, apparatus or appliance of a kind falling within Section XVI.

CHAPTER 84

BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

Notes

1. Chapter does not cover;

(a) Millstones, grindstones and other articles falling within Chapter 68;

(b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);

(c) Laboratory glassware of heading No. 70.17; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21);

(d) Articles falling within heading No. 73.37 and similar articles of other base metals (Chapters 74 to 81); or

(e) Tools for working in the hand of heading No. 85.05 or electro-mechanical domestic appliances of heading No. 85.06.

2. Subject to the operation of Notes 3 and 4 to Section XVI, a machine or appliance wihch answers to a description in one of more of the heading Nos. 84.01 to 84.21 and at the same time to a description in one or other of the heading Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.17 is, however, to be taken not to apply to:

(a) Germination plant, incubators and brooders (heading No. 84.28);

(b) Grain dampening machines (heading No. 84.29);

(c) Diffusing apparatus for sugar juice extraction (heading No. 84.30);

(d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.40); and

(e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.19 is to be taken not to apply to:

(a) Sewing machines for closing bags or similar containers (heading No. 84.41); or

(b) Office machinery of heading No. 84.54.

3. (A) For the purposes of heading No. 84.53, the expression "automatic data processing machines" means :—

(a) Digital machines having storages capable of storing not only the processing program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly accessible for the execution of a program and which has a capacity at least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during the processing run;

(b) Analogue machines capable of simulating mathematical models and comprising at least; analogue elements, control elements and programming elements;

(c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions :—

(a) it is connectable to the central processing unit either directly or through one or more other units;

(b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

Such units imported separately are also to be classified in heading No. 84.53.

4. Heading No. 84.62 is to be taken to apply, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified under heading No. 73.40.

5. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

Heading No.	Name of article	Rate of duty
1	2	3
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam) : super-heated water boilers	
	A. Steam or other vapour generating boilers and super-heated water boilers	40% *ad val.*
	B. Parts	40% *ad val.*
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, superheaters, sootremovers, gas recoverers and the like); Condensers for vapour engines and power units.	
	A. Auxiliary plant for use with boilers of heading No. 84.01 and condensers for vapour engines or power units	40% *ad valorem*
	B Parts	40% *ad valorem*
84.03	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	40% *ad valorem*
[84.04]		
84.05	Steam or other vapour power units, whether or not incorporating boilers.	
	A. Power units	40% *ad valorem*
	B. Parts	40% *ad valorem*
84.06	Internal combustion piston engines.	
	A. Aircraft engines	40% *ad valorem*
	B. Parts of aircraft engines	40% *ad valorem*
	C. Engines for propelling vehicles of Chapter 87	The rate applicab to the vehicle in which he engine would be fitted.
	D. Outboard marine engines	40% *ad valorem*
	E. Marine propulsion engines, other than outboard	40% *ad valorem*
	F. Other engines.	
	01 Complete Horizontal slow speed oil engines upto and including 50 horse power and high speed oil engines upto and including 20 horse power.	85% *ad valorem*
	02 Other	40% *ad valorem*

1	2	3
	G. Parts of the engines of subheadings C to F.	
	01 of engines of sub-head F-01	85% *ad valorem*
	02 of tractors	25% *ad valorem*
	03 of other vehicles of Chapter 87 excluding tractors ..	115% *ad valorem*
	04 Other	40% *ad valorem*
84.07	Hydraulic engines and motors (including water wheels and water turbines).	
	A. Water turbines	40% *ad val.*
	B. Other hydraulic engines and motors	40% *ad val.*
	C. Regulators; parts	40% *ad val.*
84.08	Other engines and motors.	
	A. Reaction engines	
	01 For aircraft	40% *ad val.*
	02 Other	40% *ad val.*
	B. Turbo-propellers	
	01 For aircraft	40% *ad val.*
	02 Others	40% *ad val.*
	C. Other gas turbines	
	01 For aircraft	40% *ad val.*
	02 Others	40% *ad val.*
	D. Other engines and motors ..	
	01 For aircraft	40% *ad val.*
	02 Spring operated and weight operated motors for instruments.	
	(*a*) For musical instrument	85% *ad val.*
	(*b*) Other	85% *ad val.*
	03 Other	40% *ad val.*
	E. Parts of reaction engines or of turbo-propellers.	
	01 For air-craft	40 %*ad val.*
	02 Other	40% *ad val.*
	F. Other parts.	
	01 For air-craft	40% *ad val.*
	02 For spring operated and weight operated motors for instrument.	
	(*a*) For musical instrument	85% *ad val.*
	(*b*) Other	85% *ad val.*
	03 Other	40% *ad val.*

1	2	3
84.09	Mechanically propelled road rollers	40% *ad val.*
84.10	Pumps (including motors pumps and pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds.	
	A. Pumps for dispensing fuel or lubricants, of the types used in filling stations or garages, fitted, or designed to be fitted, with a measuring device	85% *ad val.*
	B. Reciprocating pumps, other than those of sub heading A ..	40% *ad val.*
	C. Centrifugal pumps other than those of sub-heading A.	
	01 of flange connection suction and delivery sizes upto and including 8 "into 8"	85% *ad val.*
	02 Other	40% *ad val.*
	D. Rotary pumps, other than those of sub-heading A. ..	40% *ad val.*
	E. Other pumps for liquids and liquid elevators.	
	01 Deep well turbine pumps of capacity range of 1 cusec to 4 cusec water	85% *ad val.*
	02 Other	
	(*a*) For motor vehicles including tractors	115% *ad val.*
	(*b*) For agricultural machinery of Chapter 84 ..	40% *ad val.*
	(*c*) For marine and outboard engines	40% *ad val.*
	(*d*) Other.	40% *ad val.*
	F. Parts	The rate applicable to the machine of which they form parts.
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like.	
	A. Pumps and compressors.	
	01 For Airconditioners and refrigerators	65% *ad val.*
	02 For auto repair workshops and garages	40% *ad val.*
	03 For aircrafts	40% *ad val.*
	04 For motor vehicles and cycles.	
	(*a*) for pumps and hand pumps	85% *ad val.*
	(*b*) Other	40% *ad val.*
	05 For agricultural machinery and tractors	40% *ad val.*
	06 For marine and outboard engines	40% *ad val.*
	07 For other machinery	40% *ad val.*
	08 Other	40% *ad val.*

1	2	3
	B. Parts of pumps or compressors	40% *ad val.*
	C. Free-piston generators for gas turbines and parts thereof ..	40% *ad val.*
	D. Fans, blowers and the like, and parts thereof	40% *ad val.*
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air.	
	A. Car airconditioners	200% *ad val.*
	B. Other airconditioners.	
	01 Domestic, requiring for their operation not more than 3 H.P.	200% *ad val.*
	02 Other	200% *ad val.*
84.13	Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stockers, mechanical grates, mechanical ash dischargers and similar appliances	40% *ad val.*
84.14	Industrial and laboratory furnaces and ovens, non-electric.	
	A. For industrial use	40% *ad val.*
	B. For laboratory use	40% *ad val.*
84.15	Refrigerators and refrigerating equipment (electrical and other).	
	A. Refrigerators of household type, whether or not containing a deep-freezer compartment (of a capacity not exceeding 700 litres)	Rs. 9.00 per Litre.
	B. Deep-freezers of house-hold type (of a capacity not exceeding 700 litres)	Rs. 9.00 per litre.
	C. Other refrigerators and refrigerating equipment	120% *ad val.*
	D. Parts	120% *ad val.*
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor.	
	A. For biscuits and confectionery	40% *ad val.*
	B. For textiles	40% *ad val.*
	C. Other	40% *ad val.*
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating,cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a hind used for domestic purposes: instantaneous or storage water heaters non-electrical.	
	A. Domestic instantaneous or storage water heaters, non-electrical, and parts thereof	160% *ad val.*
	B. Other machinery, plant and equipment, and parts thereof.	
	01 Asphalt heating machines.	40% *ad val.*
	02 Other	40% *ad val.*

1	2	3
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases.	
	A. Centrifuges	40% *ad val.*
	01 Cream separators	40% *ad val.*
	02 Centrifugal laundry driers requiring for their operation less than one horse power	160% *ad val*
	03 Other	40% *ad val.*
	B. Filtering or purifying machinery and apparatus.	
	01 For motor vehicles	115% *ad val.*
	02 Other	40% *ad val.*
	C. Parts	The rate applicable to the machine of which they form part.
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines.	
	A. Dish washing machines of the household type	160% *ad val.*
	B. Other.	
	01 Machinery for aerating beverages	40% *ad val.*
	02 Other	40% *ad val.*
	C. Parts	The rate applicable to the machine of which they form part.
84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds.	
	A. Weighing machinery.	
	01 Weigh-bridges and automatic weighers	40% *ad val.*
	02 Spring balances, household and shop scales, bady scales; personal weighing scales (coin operated or not), weight operated counting scales portable or mobile plateform type scales	85% *ad val*
	03 Other	85% *ad val.*
	B. Weights and parts.	
	01 Weights	85% *ad val.*
	02 Parts	The rate applicable to the machine of which they form parts.
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	
	A. Agricultural sprayers	40% *ad val.*
	B. Fire extinguishers	40% *ad val.*

1	2	3
	C. Paint spraying appliances	40% *ad val.*
	D. Sand blasting machines	40% *ad val.*
	E. Other	40% *ad val.*
84.22	Lifting, handling, loading or unloading machinery, telephers and conveyours (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyours and teleferics), not being machinery falling within heading No 84.23.	
	A. Pulley tackle and hoists, other than skip hoists; winches and capstans.	
	01 Hoists	40% *ad val.*
	02 Other	40% *ad val.*
	B. Ships derricks; cranes, other than cable cranes; mobile lifting frames.	
	01 Cranes	40% *ad val.*
	02 Mobile lifting cranes	40% *ad val.*
	03 Other	40% *ad val.*
	C. Elevators and conveyours pneumatic	40% *ad val.*
	D. Lifts and skip hoists ..	
	01 Passenger lifts	85% *ad val.*
	02 Other	85% *ad val.*
	E. Escalators and moving pavements.	
	01 Escalators	85% *ad val.*
	02 Moving pavements	85% *ad val.*
	F. Other machinery.	
	01 Jacks.	
	(*a*) Portable jacks	85% *ad val.*
	(*b*) Other	40% *ad val.*
	02 Other	40% *ad val.*
	G. Parts	The rate applicable to the machine of which they form part.
84.23	Excavating levelling, temping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers: snow-ploughs, not self-profelled (including snow-plough attachments).	
	A. Pile-drivers; snow-ploughs not self-propelled	40% *ad val.*
	B. Bulldozers, angledozers and levellers, self-propelled ..	40% *ad val.*
	C. Mechanical shovels and excavators, self-propelled ..	40% *ad val.*
	D. Other machinery, self-propelled	40% *ad val.*

1	2	3
	E. Boring and sinking machinery, not self-propelled.	
	01 For petroleum and gas-well drilling..	40% *ad val.*
	02 Other	40% *ad val.*
	F. Other machinery, not self-propelled	40% *ad val.*
	01 For mining	40% *ad val.*
	02 For petroleum and gas well drilling..	40% *ad val.*
	03 Other	40% *ad val.*
	G. Parts	The rate applicable to the machine of which they form part.
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors); lawn and sports ground rollers.	
	A. Ploughs	Free.
	B. Seeders, planters and transplanters; fertilizer distributors and manure spreders	Free.
	C. Scarifiers, cultivators, weeders, hoes and harrows ..	Free.
	D. Other machinery.	
	01 Lawn and sports ground rollers	Free.
	02 Chaff cutters	85% *ad val.*
	03 Other	Free.
	E. Parts.	Free.
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29).	
	A. Lawn mowers	Free.
	B. Combined harvester-threshers	Free.
	C. Other harvesting or threshing machinery; mowers, other than lawn mowers; straw or fodder presses	Free.
	D. Winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce	Free.
	E. Parts	Free.
84.26	Dairy machinery (includig milking machines):	
	A. Milking machines	40% *ad val.*
	B. Other dairy machinery	40% *ad val.*
	C. Parts	40% *ad val.*

1	2	3
84.27	Presses, crushers and other machinery, of a kind used in wine making, cider-making, fruit juice preparation or the like.	
	A. Machinery	40% *ad val.*
	B. Parts	40% *ad val.*
84.28	Other agricultural, horticultural, poultry keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment, poultry incubators and brooders :	
	A. Machinery	Free.
	B. Parts	Free.
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables :	
	A. Machinery	40% *ad val.*
	B. Parts	40% *ad val.*
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing.	
	A. Machinery.	
	01 Sugar canecrushers	40% *ad val.*
	02 Other :	
	(*a*) for biscuit manufacturing	40% *ad val.*
	(*b*) for confectionery manufacturing	40% *ad val.*
	(*c*) for brewery industry	40% *ad val.*
	(*d*) for sugar manufacturing and refining	40% *ad val.*
	(*e*) Other	40% *ad val.*
	B. Parts	40% *ad val.*
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard :	
	A. Machinery for making cellulosic pulp.	40% *ad val.*
	B. Machinery for making or finishing paper or paperboard. ..	40% *ad val.*
	C. Parts	40% *ad val.*
84.32	Book-binding machinery, includng book-sewing machines.	
	A. Machinery	40% *ad val.*
	B. Parts	40% *ad val.*
84.33	Paper or paperboard cutting machines of all kinds, other machinery for making up paper pulp, paper or paperboard.	
	A. Machines and machinery	40% *ad val.*
	B. Parts	40% *ad val.*

1	2	3
84.34	Machinery, apparatus and accessories for type-founding or type-setting, machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and Matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for exampl , planed, grained or polished).	
	A. Machinery, apparatus and acessories for type-founding or type-setting and machinery for preparing or working printing blocks, plates or cylinders.	40% *ad val.*
	B. Printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates cylinders and lithographic stones, prepared for printing purposes.	
	01 Metal sheets, plates, specificallypre pared for making process sheets, plates blocks and cylinders	40% *ad val.*
	02 Printing type	30 Paisa per Kg.
	03 Other	40% *ad val.*
	C. Parts	40% *ad val.*
84.35	Other printing machinery; machines for uses ancillary to printing:	
	A. Rotary presses	40% *ad val.*
	B. Flaten presses	40% *ad val.*
	C. Other printing machinery:	
	01 Desk type offset printing machines for use in offices ...	40% *ad val.*
	02 Other	40% *ad val.*
	D. Machines for uses ancillary to printing	40% *ad val.*
	E. Parts	40% *ad val.*
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines.	
	A. Machines for extruding man-made textiles	40% *ad val.*
	B. Machines of a kind used for processing natural or man-made textile fibres:	
	01 Machines for carding, and washing of wool	40% *ad val.*
	02 Other	40% *ad val.*
	C. Textile spinning or twisting machines; textile doubling, throwing or reeling (including weft-winding) machinas:	
	01 Spinning frames	85% *ad val.*
	02 Machines for spinning of wool	40% *ad val.*
	03 Cone windng machines	40% *ad val.*
	04 Other	40% *ad val.*
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines.	

1	2	3
	A. Weaving machines (looms)	85% *ad val.*
	B. Knitting machines	85% *ad val.*
	C. Other machines	40% *ad val.*
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, jacquards, automatic stop motions and shuttle changing mechanisms) ; parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs extruding nipples, shuttles, healds and heald-lifters and hosiery needles) :	
	A. Parts and accessories for use with the machines of heading No. 84.36 :	
	01 Traveller rings for spinning frames	85% *ad val.*
	02 Textile spindles	85% *ad val*
	03 Card clothing, spinning and doubling rings	70% *ad val.*
	04 Parts and accessories suitable for use with carding, spinning and washing machines of wool	40% *ad val.*
	05 Other	40% *ad val.*
	B. Auxiliary machinery for use with machines of heading No. 84.37	40% *ad val.*
	C. Parts and accessories for use with the machines of heading No. 84.37 or with the auxiliary machinery of sub-heading B :	
	01 Healds, heald frames and reads	85% *ad val.*
	02 Shuttles	85% *ad val.*
	03 Parts and accessories of knitting machines, domestic excluding hosiery needles.	85% *ad val.*
	04 Hosiery needles	40% *ad val.*
	05 Other	40% *ad val.*
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks :	
	A. Machines for the manufacture or finishing of felt in general ..	40% *ad val.*
	B. Felt hat making machines and hat making blocks	40% *ad val..*
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery) ; fabric folding, keeling or cutting machines ; machines of a kind used in the manufacture of linoleum or other floor coverings tor applying the paste to the base fabric or other support ; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rolled therefor :	
	A. Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg.	160% *ad val.*
	B. Clothes-washing machines, each of a dry linen capacity exceeding 6 kg	40% *ad val.*
	C. Dry-cleaning machines	40% *ad val.*

1	2	3
	D. Drying machines, industrial :	
	01 Of a kind used in textile industry	40% *ad val.*
	02 Other	40% *ad val.*
	E. Drying machines, other than industrial	160% *ad val.*
	F. Other machinery and machines :	
	01 Of a kind used in textile industry	40% *ad val.*
	02 Other	40% *ad val.*
	G. Parts	The rate applicable to the machine of which they form part.
84.41	Sewing machines, furniture specially designed for sewing machines ; sewing needles :	
	A. Sewing machines :	
	01 Electrically operated sewing machine requiring for their operation less than one quarter of one hores power ..	100% *ad val.*
	02 Sewing machines, worked by manual power	100% *ad val.*
	03 Other	40% *ad val.*
	B. Sewing machines needles ; furnitures specially designed for sewing machines ; parts of the goods of heading No. 84.41 ;	
	01 Needles	The rate applicable to the machine for which they are meant.
	02 Furniture specially designed for sewing machines ..	Do.
	03 Parts and accessories	Do.
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides or skins or leather (including boot and shoe machinery) ;	
	A. Boot and shoe manufacturing machinery	40% *ad val.*
	B. Other	40% *ad val.*
84.43	Converters, ladles, ingot mouldings and casting machines, of a kind used in metallurgy and in metal foundries :	
	A. Converters, lades, ingot moulds and casting machines ..	40% *ad val.*
	01 Casting machines of a kind used in metallurgy and in metal foundries	40% *ad val.*
	02 Other	40% *ad val.*
	B. Parts	40% *ad val.*
84.44	Rolling mills and rolls therefor :	
	A. Rolling mills :	
	01 Bar rolling mills, semi-automatic or manual type ..	40% *ad val.*
	02 Othnr	40% *ad val.*

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	B. Rolls and other parts :	
	01 Cast iron rolls of 36" or less in diameter	85% *ad val.*
	02 Other rolls	40% *ad val.*
	03 Other parts	40% *ad val.*
84.45	Machines tools for working metal or metal carbides not being machines falling within heading No. 84.49 to 84.50 :	
	A. Machine tools operating by electro-ero-sion or other electric or electronic processes, ultrasonic machine tools.. ..	40% *ad val.*
	B. Gear-cutting machines	40% *ad val.*
	C. Lathes :	
	01 Turret lathes of spindle upto and including bar size one inch, centre height 4-1/2" and thread cutting and tapping capacity upto and including 1/2"	85% *ad val.*
	02 Capstan lathes, automatic of 3" to 15" bed length and height from 4" to 14"	85% *ad val.*
	03 Other	40% *ad val.*
	D. Reaming or milling machines	40% *ad val.*
	E. Drilling or boring machines :	
	01 Bench type machines having multiple speeds and reversible motors	40% *ad val.*
	02 Piller type machines upto 1.98 cm drilling capacity ..	85% *ad val.*
	03 Upright type upto 5.08 cm drilling capacity	85% *ad val.*
	04 Other	40% *ad val.*
	F. Sawing (including friction or abrasive cutting off machines) :	
	01 High speed hack saw machines of cutting diameter not exceeeding 7" or blades of lenght 18"	85% *ad val.*
	02 Other	40% *ad val.*
	G. Planning machines	40% *ad val.*
	H. Tapping or screw cutting machines :	
	01 Having multiple speeds and reversible motors ..	40% *ad val.*
	02 Other	85% *ad val.*
	I. Sharpening, trimming, trueing, grindling, polishing, lapping, dressing or surfacing machines and similar machines operating by means of grinding wheels, abrasives or polishing products :	
	01 Grinding machines :	
	(*a*) Bench type machines fitted with motors of 50 cycles R.P.M. over 300	85% *ad val.*
	(*b*) Other bench type grinding machines	40% *ad val.*
	(*c*) Other grinding machines	40% *ad val.*

1	2	3
	02 Honing machines :	
	(a) Bench type honing machines having multiple speeds and reversible motors	40% *ad val.*
	(b) Other bench type honing machines	85% *ad val.*
	(c) Other honing machines	85% *ad val.*
	03 Polishing machines :	
	(a) Bench type polishing machines having multiple speeds and reversible motors	40% *ad val.*
	(b) Other bench type polishing machines	85% *ad val.*
	(c) Other polishing machines having multiple speeds and reversible motors	40% *ad val.*
	(d) Other polishing machines	85% *ad val.*
	04 Lapping machines	40% *ad val.*
	05 Other	40% *ad val.*
J.	Presses other than those of sub-heading K, L and M :	
	01 Not exceeding 60.963 metric tons (60 tons) pressure ..	85% *ad val.*
	02 Other	40% *ad val.*
K.	Forging machines and stamping machines :	
	01 Forging machines	40% *ad val.*
	02 Stamping machines	40% *ad val.*
L.	Bending, forming, folding or flattening machines ..	40% *ad val.*
M.	Shearing, punching or notching machines :	
	01 Punching machines :	
	(a) Bench type punching machines with multiple speed and reversible motors..	40% *ad val.*
	(b) Other bench type punching machines	85% *ad val.*
	(c) Other punching machines	85% *ad val.*
	02 Other	40% *ad val.*
N.	Other machine tools, for working metal or metal carbides :	
	01 Shaping machines :	
	(a) Having stroke not exceeding 45.7 cms (18") ..	85% *ad val.*
	(b) Other shaping machines	40% *ad val.*
	02 Slotting machines	40% *ad val.*
	03 Broaching machines	40% *ad val.*
	04 Engraving machines	40% *ad val.*
	05 Gear grinding machines	40% *ad val.*

1	2	3
	05 Turning mills	40% *ad val.*
	07 Wire drawing machines	40% *ad val.*
	08 Wire nail making machines	40% *ad val.*
	09 Shoe tack making machines	40% *ad val.*
	10 Heading machines	40% *ad val.*
	11. Other	40% *ad val.*
84.46	Machine tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49 :	
	A. Grinding machines :	
	01 Benchtype :	
	(*a*) Fitted with motor of 50 cycles and having RPM over 3000	40% *ad val.*
	(*b*) Other	40% *ad val.*
	02 Other	40% *ad val.*
	B. Polishing machines :	
	01 Bench type	40% *ad val.*
	02 Other	40% *ad val.*
	C. Sawing cutting and smoothening machines :	
	01 For marbal industry	40% *ad val.*
	02 Other	40% *ad val.*
	D. Other	40% *ad val.*
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials, or other hard carving materials, other than machines falling within heading No 84.49 :	
	A. Wood working machine :	
	01 Hack saw machines :	
	(*a*) Of blade length upto 45.7 cms	85% *ad val.*
	(*b*) Other	40% *ad val.*
	02 Other	40% *ad val.*
	B. Other	40% *ad val.*
84.48	Accessories and parts suitable for use solely or principally with the machines falling within heading Nos. 84.45 to 84.47 including work and tool holders, self-opening dieheads, dividing heads, and other appliances for machine-tools ; tool holders for any type of tool or machine-tool for working in the hand :	
	A. Work holders, self opending die heads and dividing heads for machine tools ; tool holders :	The rate applicable to the machine of which they form part.

1	2	3
	B. Other accessories and parts for use with the machine-tools of heading No. 84.45	The rate applicable to the machine of which they form part.
	C. Other accessories and parts for use with the machine tools of heading No. 84.46 or 84.47	Do.
84.49	Tools for working in the hand, pneumatic or with self contained non-electric motor :	
	A. Tools	40% *ad val.*
	B. Parts	40% *ad val.*
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	40% *ad val.*
84.51	Typewriters, other than typeriters incorporating calculating mechanisms . cheque-writing machines :	
	A. Typewriters with ordinary characters, electric :	
	01 Urdu typewriters	Free.
	02 Other typewriters	40% *ad val.*
	B. Typewriters with ordinary characters non-electric :	
	01 Urdu typewriters	Free.
	02 Other typewriters	40% *ad val.*
	C. Other typewriters ; cheque writing machines :	
	01 Cheque writing machines	40% *ad val.*
	02 Other	40% *ad val.*
84.52	Calculating machines ; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device :	
	A. Calculating machines (including electronic desk calculators) ..	40% *ad val.*
	B. Accounting machines (including book keeping machines) ..	40% *ad val.*
	C. Cash registers	40% *ad val.*
	D. Postage franking ticket-issuing and similar machines :	
	01 Postage-franking machines	40% *ad val.*
	02 Ticket issuing machines	40% *ad val.*
	03 Other	40% *ad val.*
84.53	Automatic data processing machines and units thereof, magnetic or optical readers; machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.	
	A. Analogue machines and hybrid machines	40% *ad val.*
	B. Complete digital data processing machines comprising in the same housing the central processing unit and at least one input unit and one output unit	40% *ad val.*
	C. Complete digital central processing units ; digital processors consisting of arithmetical, logical and control elements ..	40% *ad val.*

1	2	3
	D. Separately consigned digital central (main) storage units ..	40% *ad val.*
	E. Peripheral units, including control and adapting units (connectable directly or indirectly to the central unit)	40% *ad val.*
	F. Other	40% *ad val.*
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coinsorting machines, coin-counting and wrapping machines, pencil sharpening machines, perforating and stapling machines) :	
	A. Duplicating machines	40% *ad val.*
	B. Other machines :	
	01 Addressing machines	40% *ad val.*
	02 Other	40% *ad val.*
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading Nos. 84.51, 84.52, 84.53, or 84.54 :	
	A. Parts and accessories of the typewriters of heading No. 84.51.	40% *ad val.*
	B. Parts and accessories of the machines of heading No. 84.52 or 84.53	40% *ad val.*
	C. Parts and accessories of the machines of heading No. 84.54 or of the cheque-writing machines of heading No. 84.51 ..	40% *ad val.*
84.56	Machinery for sorting screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form ; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form ; machines for forming foundry moulds of sand :	
	A. Sorting, screening, separating or washing machines ..	40% *ad val.*
	B. Crushing or grinding machinery	40% *ad val.*
	C. Mixing or kneading machinery :	
	01 Concrete mixers	40% *ad val.*
	02 Other	40% *ad val.*
	D. Other machines and machinery	40% *ad val.*
	E. Parts	40% *ad val.*
84.57	Glass-working machines (other machines for working glass in the cold) ; machines for assembling electric filament and discharge lamps and electronic and similar tubes and values	40% *ad val.*
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance ..	40% *ad val.*
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter	
	A. Nuclear reactors and parts thereof	40% *ad val.*
	B. Machines and mechanical appliances for public works, building or the like	40% *ad val.*

1	2	3
	C. Machines and mechanical appliances for the animal or vegetable fats and oils industry :	
	01 Oils expellers and oil seed crushers	40% *ad val.*
	02 Oil refining machinery	40% *ad val.*
	03 Other	40% *ad val.*
	D. Machines and mechanical appliances for the rubber or artificial plastic materials industries	
	01 For rubber processing	40% *ad val.*
	02 For plastic moulding, compression, injection and extrusion	40% *ad val.*
	03 Other	40% *ad val.*
	E. Machines and mechanical appliances for tobacco industry ..	40% *ad val.*
	F. Machines and mechanical appliances for treating wood ..	40% *ad val.*
	G. Machines and mechanical appliances for treating metal or metal carbides	40% *ad val.*
	H. Other machines and mechanical appliances	40% *ad val.*
	I. Parts of machines and mechanical appliances for sub-head B to H.	The rate applicable to the machine of which they form part.
84.60	Moulding boxes for metal foundry ; moulds of a type used for metal (other than ingot moulds), for metal carbides, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	40% *ad val.*
84.61	Taps, cocks, values and similar appliances, for pipes, boiler shells, tanks, vats and the like including pressure reducing valves and thermostatically controlled valves :	
	A. Of a kind used in sanitary fittings :	
	01 Chromium plated	100% *ad val.*
	02 Other	100% *ad val.*
	B. Valves of a kind commonly used with pneumatic tyres and tubes	85% *ad val.*
	C. Of a kind used with machinery	40% *ad val.*
	D. Other	40% *ad val.*
84.62	Ball, roller or needle roller bearings :	
	A. Ball, roller or needle roller bearings :	
	01 Over 2" bore (internal diameter)	40% *ad val.*
	02 Other	40% *ad val.*

1	2	3
	B. Balls :	
	01 Caliberated polished steel balls of 6.33 mm dia and below	40% *ad val.*
	02 Other	40% *ad val.*
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (incdluding friction gears and gear boxes and other variable speed gears), flywheels, pulleys blocks clutches and shaft couplings :	
	A. Ball and roller bearings complete with pedestal or housing specially designed for use exclusively with power driven machinery.	40% *ad val.*
	B. Other :	
	01 For agricultural machinery	40% *ad val.*
	02 For air-crafts	40% *ad val.*
	03 For motor vehicles including tractors	115% *ad val.*
	04 For marine and out board engines	40% *ad val.*
	05 Other	40% *ad val.*
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or for laminated metal foil ; sets or assortments of gaskets and similar joints, dissimilar in-omposition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings :	
	A. For agricultural machinery	40% *ad val.*
	B. For aircraft	40% *ad val.*
	C. For motor vehicles including tractors	115% *ad val.*
	D. For marine engines and outboard engines	40% *ad val.*
	E. For other engines and boilers	40% *ad val.*
	F. Other	40% *ad val.*
84.65	Machinery parts, not containing electrical connectors, insulators, coils contacts or other electrical features and not falling within any other heading in this Chapter	40% *ad val.*

CHAPTER 85

ELECTRICAL MACHINERY AND EQUIPMENT ; PARTS THEREOF

Notes

1. This Chapter does not cover :

(a) Electrically warmed blankets, bed pads, foot-muffs and the like ; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person ;

(b) Articles of glass of heading No. 70.11 ; or

(c) Electrically heated furniture of Chapter 94.

2. Heading No. 85.01 is to be taken not to apply to goods described in heading No. 85.08, 85.09 or 85.21, other than metal tank mercury are rectifiers which remain classified in heading No. 85.01.

3. Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes :

(a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight ;

(b) Other machines provided the weight of such other machines does not exceed 20 kg.

The heading does not, however, apply to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 94.40), roller and other ironing machines (heading No. 84.16 or 84.40), sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).

4. For the purposes of heading No. 85.19, " printed circuits " are to be taken to be circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the " film circuit " technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example semi-conductor elements).

The term " printed circuits " does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.21.

5. For the purposes of heading No. 85.21 :

(A) " Diodes, transistors and similar semi-conductor devices " are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field ;

(B) " Electronic microcircuits " are to be taken to be :

(a) Microassemblies of the " fagot " module, moulded module, micro module and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and interconnected.

(Monolithic integrated circuits in which the circuit elements (diodes, transistor, resistors, capacitors interconnections etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated ;

(c) Hybrid integrated circuits in which passive and active elements some obtained by thin-or thick-film technology (resistors, capacitors, interconnections etc.) others by semi-conductor techno-

logy (diodes, transistors, monolithic integrated circuits, etc.). are combined to all intents and purposes indivisibly, on a single insulating substrate (galss, ceramic, etc.). These circuits may also included miniaturised discrete compononts. For the classification of the articles defined in this Note, heading No. 85.21 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

Heading No.	Name of article	Rate of duty
1	2	3
85.01	Electrical goods of the following descriptions : generators, motors, converters (rotary or statistic), transoformers, rectifiers and rectifying apparatus, inductors.	
	A. D.C. Motors and generators	
	01 Motors	85% *ad val.*
	02 Generators	40% *ad val.*
	B. Other motors including universal (AC—DC) Motors ..	85% *ad val.*
	C. A.C. Generators	40% *ad val.*
	D. Generating sets with internal combuston piston engines :	
	01 Diesel generating sets	40% *ad val.*
	02 Other	40% *ad val.*
	E. Rotary convertors	40% *ad val.*
	F. Parts of the goods of sub-head A to E	The rate applicable to the machine of which they form part.
	G. Liquid dielectric transformers:	
	01 Rated for use at nominal system of voltage upto and including 33000 and having a KVA rating not exceeding 1500	85% *ad val.*
	02 Other	40% *ad val.*
	H. Other transformers	
	01 Instrument transformers	40% *ad val.*
	02 Other	40% *ad val.*
	(*a*) Rated for use at nominal system voltages upto and including 33,000 and having a KVA rating not exceeding 1500	85% *ad val.*
	(*b*) Other	40% *ad val.*
	I. Static converters, rectifiers and rectifying apparatus ..	40% *ad val.*
	J. Inductors.	
	01 Ballast chokes, of a kind used for flourescent bulb and tubes	85% *ad val.*
	02 Other	40% *ad val.*
	K. Parts of the goods of sub-headings G to J.	The rate applicable to the machine of which they form part.

1	2	3
85.02	Electro-magnets ; permanent magnets and articles of special materials for permanent magnets being blanks of such magnets ; electromagnetic and permanent magent chucks, clamps, vices and similar work holders ; electro-magnetic cultches and couplings : electro-magnetic brakes ; electro-magnetic lifting heads :	
	A. Magnetic and electromagnetic chucks	40% *ad val.*
	B. Magnetic vices and job holding fixtures	40% *ad val.*
	C. Other	40% *ad val.*
85.03	Primary cells and primary batteries :	
	A. Primary cell	Rs. 1/- per piece
	B. Primary battery	100% *ad val.*
	C. Other :	
	01 Zinc cups and brass cups used in the manufacture of primary cells and batteries	70% *ad val.*
	02 Other ..	100% *ad val.*
85.04	Electric accumulators :	
	01 Accumulators for miners, safety lamps	Free.
	02 Nickel cadmium accumulators	100% *ad val.*
	03 Other accumulators	100% *ad val.*
	B. Parts :	
	01 Covers and containers for accumulators of miners/safety lamps.	Free.
	02 Other	100% *ad val.*
85.05	Tools for working in the hand with self-contained electric motor	40% *ad val.*
85.06	Electro-mechanical domestic appliances, with self-contained electric motor	
	A. Vacuum cleaners and floor polishers	160% *ad val.*
	B. Vented hoods and room fans	160% *ad val.*
	C. Food grinders and mixers ; fruit juice extractors	160% *ad val.*
	D. Other appliances	160% *ad val.*
	E. Parts	160% *ad val.*
85.07	Shavers and hair clippers, with self-contained electric motor ..	
	A. Shavers and hair clippers	160% *ad val.*
	B. Parts	160% *ad val.*
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamies, ignition coils, starter motors, sparking plugs and glow plugs) ; generators (dynamos and alternators) and cut-outs for use in conjunction with such engines :	
	A. Spark plugs	Rs. 6 per piece.

1	2	3
	B. Other :	
	01 Articles for use exclusively for aircraft engines ..	Free.
	02 Other	40% *ad val.*
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles :	
	A. For cycles :	
	01 Dynamos	85% *ad val.*
	02 Other	85% *ad val.*
	B. For motor vehicles including tractors	115% *ad val.*
	C. Other	85% *ad val.*
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09	
	A. Miners safety lamps and parts	Free.
	B. Other safety lamps ; morse signalling lamps, examination lamps :	55% *ad val.*
	C. Other	85% *ad val.*
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment ; electric or laser-operated welding, brazing, soldering or cutting machines and apparatus :	
	A. Electric furnaces, ovens and induction or dielectric heating equipment, and parts thereof	40% *ad val.*
	B. Electric or laser-operated welding, brazing soldering or cutting machines and apparatus :	
	01 Welding machines :	
	(*a*) For thermoplastic materials	40% *ad val.*
	(*b*) Other :	
	(*i*) Of a capacity not exceeding 300 AMPS ..	85% *ad val.*
	(*ii*) Other	40% *ad val.*
	02 Brazing, soldering or cutting machines and apparatus.	40% *ad val.*
	03 Parts	The rate applicable to the machine of which they form part.
85.12	Electric instantaneous or storage water heaters and immersion heaters ; electric soil heating apparatus and electric space heating apparatus ; electric hairdressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons ; electro-thermic domestic appliances ; electric heating resistors, other than those of carbon :	
	A. Electric instantaneous or storage water heaters and immersion heaters	160% *ad val.*
	B. Electric soil heating apparatus and electric space heating apparatus	40% *ad val.*

1	2	3
	C. Electric hair dressing apparatus	160% *ad val.*
	D. Electric smoothing irons	160% *ad val.*
	E. Electro-thermic domestic appliances	160% *ad val.*
	F. Electric heating resistors	40% *ad val.*
	G. Parts	The rate applicable to apparatus of which they form part.
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems) :	
	A. Apparatus	100% *ad val.*
	B. Parts :	
	01 Selectors and hand sets	100% *ad val.*
	02 Other	100% *ad val.*
85.14	Microphones and stands therefore ; loudspeakers ; audio frequency electric amplifiers :	
	A. Apparatus, including stands for microphones	85% *ad val.*
	B. Parts	85% *ad val.*
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus ; radid-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras ; radio navigational aid apparatus, radar apparatus and radio remote control apparatus :	
	A. Transmitters and transmitter-receivers :	
	01 Imported by or on behalf of Government of Pakistan or a Provincial Government	40% *ad val.*
	02 Other	85% *ad val.*
	B. Colour television receivers, including receivers incorporating sound recorders or reproducers..	75% *ad val.*
	C. Monochrome television receivers, including receivers incorporating sound recorders or reproducers.	75% *ad val.*
	D. Radio-broadcasting receivers, designed or adapted for fitting to motor vehicles, including receivers incorporating sound recorders or reproducers	120% *ad val.*
	E. Portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers	120% *ad val.*
	F. Other radio-broad cast receivers, including receivers incorporating sound recorders or repeoducers	120% *ad val.*
	G. Radiotelephonic or radiotelegraphic receivers	85% *aa val.*
	H. Television cameras	85% *ad val.*

1	2	3
	I. Radio navigational aid apparatus, radar apparatus and radio remote control apparatus	
	01 For installation in aircraft	*Free.*
	02 Imported by or on behalf of Government of Pakistan or Provincial Governments	40% *ad val.*
	03 Other	85% *ad val.*
	J. Other	The rate applicable to the spparatus of which they form part.
85.16	Electric traffic control equipment for railways, roads or inland waterwasys and equipment used for similar purposes in port installations or upon airfields :	
	A. Electric traffic control equipment for roads	40% *ad val.*
	B. Other	40% *ad val.*
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16.	
	A. For aircraft	85% *ad val.*
	B. Other	85% *ad val.*
85.18	Electrical capacitors, fixed or variable	40% *ad val.*
85.19	Electical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lighting arrestors, surge suppressors, plugs, lampholders and junction boxes) ; resistors, fixed or variable (including potentiometers), other than heating resistors ; printed circuits ; switch boards (other than telephone switchborards) and control panels :	
	A. Electrical apparatus and parts thereof for making and breaking, for protecting or for making connections to or in electrical circuits ; switch boards and control panels and parts thereof.	
	01 Switches and fuses :	
	(*a*) For pressure not exceeding 500 volts and having a rated current carrying capacity not exceeding 60 amperes :	
	(*i*) For motor vehicles including tractors ..	85% *ad val.*
	(*ii*) Other	85% *ad val.*
	(*b*) Other switches and fuses	40% *ad val.*
	02 Switchgear, being switches incorportaing protective devices:	
	(*a*) For pressure not exceeding 11000 volts	85% *ad val.*
	(*b*) For pressure exceeding 11000 volts	40% *ad val.*
	03 Switchborards and control panels	40% *ad val.*
	04 Other	40% *ad val.*
	B. Printed circuits and parts thereof	85% *ad val.*
	C. Resistors, fixed or variable (including potentiometers) other than heating resistors and parts thereof	40% *ad val.*
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps) ; arc-lamps :	
	A. Filament lamps, other than infra-red or ultra-violet lamps :	
	01 Two-filament bulbs for miner's safety lamps.. ..	*Free.*
	02 Filament lamps, 500 watts and above	40% *ad val.*
	03 Electric lighting bulbs for torches, automboiles and locomotive trains	160% *ad val.*
	04 Other	160% *ad val.*

1	2	3
	B. Discharge lamps, other than ultra-violet lamsps :	
	01 Flourescaent tubes	160% *ad val.*
	02 Other	160% *ad val.*
	C. (Deleted) :	
	D. Infra-red lamps, ultra-violet lamps and arc lamps	40% *ad val.*
	E. Parts	40% *ad val.*
85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled vales and tubes, cathode-ray tubes, television comera tubes and mercury arc rectifying valves and tubes), photocells ; mounted piezo-electric crystals ; diodes, transistors and similar semi-conductor devices ; light emitting diodes ; electrict microcircuits :	
	A. Cathode-ray television picture tubes	40% *ad val.*
	B. Other electronic valves and tubes (including television comera tubes) :	
	01 Cathode-ray tubes including magic eyes	40% *ad val.*
	02 Tubes and valves, rectifying type	100% *ad val.*
	03 Tubes and valves other than rectifying types	100% *ad val.*
	04 Other	100% *ad val.*
	C. Diodes, transistors and similar semiconductor devices ; light emitting diodes ; photocells (including photodiodes and phototransistors)	85% *ad val.*
	D. Electronic mircrocircuits	100% *ad val.*
	E. Piezo-electric crystals, mounted	40% *ad val.*
	F. Parts	The rate applicable to the article to which they for part.
85.22	Electrical applicances and apparatus, having individual functions, not falling within any other heading of this Chapter :	
	A. Particle accelorators and parts thereof	40% *ad val.*
	B Other	40% *ad val.*
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars strip and the like (including co-axil cable) whether or not fitted with connectors :	
	A Wires and cables :	
	01 Enamelled copper wire	100% *ad val*
	02 Other :	
	(*a*) Anyone core of which, not specially designed as a pilot core, has a sectional area of less than eight sq. mm but excluding winding wires	85% *ad val.*
	(*b*) Other	70% *ad val.*
	B. Other	70% *ad val.*
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical praposes :	
	A. Carbon rods for primary cells and primary batteries ..	40% *ad val.*
	B. Electrodes for miners' safety lamps	*Free.*
	C. Other	
	01 For motor vehicles including tractors	85% *ad val.*
	02 Other	40% *ad val.*
85.25	Insulators of any matrial	
	A. Of glass	40% *ad val.*
	B. Of ceramic materials	85% *ad val.*
	C. Of other material	40% *ad val.*
85.26	Insulating fittings for electrical machines, applieances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25 :	
	A. Of Glass	40% *ad val.*

Heading No.	Name of article	Rate of duty
1	2	3
	B. Of Ceramic materials	85% *ad val.*
	C. Of other materials	40% *ad val.*
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating materials :	
	A. Of a kind used in machinery	40% *ad val.*
	B. Other	40% *ad val.*
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	40% *ad val.*

SECTION XVII

VEHICLES, AIRCRAFT, AND PARTS THEREOF : VESSELS AND CERTAIN ASSOCIATION TRANSPORT EQUIPMENT

Notes

1. This sectiion does not cover articles falling within heading Nos. 97.01, 97.03 or 97.08, or bobsleighs, toboggans and the like falling within heading No. 97.06.

2. Throughout this Section the expressions "parts "and "parts and accessories" are to be taken not to apply to the following articles, whether or not they are identifiable as for the goods of this Section :

(a) Joints, washers and the like (classified according to their constituent material or in heading No. 84.64) ;

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;

(c) Articles falling within Chapter 82 (tools) ;

(d) Articles falling within heading No. 83.11 ;

(e) Machines and mechanical appliances and other articles falling within heading Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63 ;

(f) Electrical machinery and equipment (Chapter 85).

(g) Articles falling within Chapter 90 ;

(h) Clocks (Chapter 91) ;

(ij) Arms (Chapter 93) ;

(k) Brushes of a kind used as parts of vehicles (heading No. 96.01).

3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of these Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most skin as follows :

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains) ;

(b) In Chapter 87 if designed to travel over land or over both land and water ;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles falling within the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and traffic control equipment for hovertrain transport systems as traffic control equipment for railways.

CHAPTER 86

RAILWAY AND TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF ; RAILWAY AND TRAMWAY TRACK FIXTURES AND FITTINGS ; TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS (NOT ELECTRICALLY POWERED).

Notes

1. This Chapter does not cover :

(a) Railway or tramway sleepers of wood or of concrete, or concrete guid-track sections for hovertrains (heading No. 44.07 or 68.11) ;

(b) Railway or tramway track construction material of iron or steel falling within heading No. 73.16 ; or

(c) Electrically powdered signalling apparatus falling within heading No. 85.16.

2. Heading No. 86.09 is to be taken to apply, *inter alia,* to :

(a) Axles, wheels, metal tyres, hoops and hubs and other parts of wheels ;

(b) Frames underframes and bogies ;

(c) Axle boxes ; brake gear ;

(d) Buffers for rolling-stock ; coupling gear and corridor connections ;

(e) Coachwork.

3. Subject to the provisions of Note 1 above, heading No. 86.10 is to be taken to apply, *inter alia,* to :

(a) Assembled track, turntables, platform buffers, loading gauges ;

(b) Semaphores, mechanical signal dises, level crossing control gear, signal and point controls, whether or not they are fitted for electric lighting.

Heading No.	Name of article	Rate of duty
1	2	3
[86.01]		
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	40% *ad val.*
86.03	Other rail locomotives ; tenders	40% *ad val.*
86.04	Mechanically propelled railway and tramway coaches, vans and trucks and mechanically propelled track inspection trolleys ..	40% *ad val.*
86.05	Railway and tramway passengers coaches and luggage vans ; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches	40% *ad val.*
86.06	Railway and tramway rolling-stock, the following : workshops, cranes and other service vehicles	40% *ad val.*
86.07	Railway and tramway goods vans, good wagons and trucks ..	40% *ad val.*
86.08	Containers specially designed and equipped for carriage by one or more modes of transport	40% *ad val.*
86.09	Parts of railway and tramway locomotives and rolling-stock :	
	A. Wheels (metal tyres), axles and buffers	40% *ad val.*
	B. Other	40% *ad val.*
86.10	Railway and tramway track fixtures and fittings ; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft ; parts of the foregoing fixtures, fittings or equipment	40% *ad val.*

CHAPTER 87

VEHICLES, OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS THEREOF

Notes

The headings of this Chapter are to be taken not to apply to railway or tramway rolling-stock designed solely for running on rails.

1. For the purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

2. Motor chassis fitted with cabs are to be treated as falling within heading No. 87.02 and not within heading No. 87.04.

3. Heading Nos. 87.10 and 87.14 are to be taken not to apply to children's cycles which are not fitted with ball bearing nor to children's cycles which, though fitted with ball bearings, are not constructed in the normal form of adults' cycles. Such children's cycles are to be treated as falling within heading No. 97.01.

Heading No.	Name of article	Rate of buty
1	2	3
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys. :	
	A. Track-laying tractors	25% *ad val.*
	B. Road tractors for semi-trailors..	25% *ad val.*
	C. Other	
	01 Agricultural tractors	25% *ad val.*
	02 Other	25% *ad val.*
87.02	Motor vehicls for the transport of persons, goods or materials (inluding sports motor vehicles, other than those of heading No. 87.09 :	
	A. Passenger motor cars (other than public service type vehicles), inlcuding vehicles designed for the transport of both passengers and goods	
	01 Motor cars including for wheel drive motor cars and station wagons built on car chassis, the engine capacity of which :	
	(*a*) Does not exceed 1000 cc.	75% *ad val.*
	(*b*) Exceeds 1000 cc but does not exceed 1300 cc. ..	115% *ad val.*
	(*c*) Exceeds 1300 cc but does not exceed 1600 cc. ..	175% *ad val.*
	(*d*) Exceeds 1600 cc but does not exceed 2000 cc. ..	350% *ad val.*
	02 Other vehicles :	
	(*a*) Four wheel drive vehicles (4x4) other than those falling in sub-heading A. 01	100% *ad val.*
	(*b*) Other	60% *ad val.*
	B. Public service type Passenger motor vehicles :	
	01 buses and coaches of seating capacity exceeding forty persons	50% *ad val.*
	02 Station wagons built on truck chassis ; other buses and coaches	60% *ad val.*
	03 Ambulances	60% *ad val.*
	04 Three wheeled vehicles or tri-wheelers having external and mechanical characteristics of a car falling within sub-head A.	60% *ad val.*
	05 Other	60% *ad val.*
	C. Other	
	01 Trucks, pick-ups, delivery vans and the like, with driver's cabin only	50% *ad val.*
	02 Other	60% *ad val.*
87.03	Special purpose motor lorries and vans (such as breakdown lorries fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02..	60% *ad val.*

1	2	3
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03.	The rate applicable to the vehicle of which they form part.
87.05	Bodies (including cabs), for the motor vehicles falling within heading No.i87.01, 87.02 or 87.03.	The rate applicable to the vehicle of which they form part.
87.06	Parts and accessories of motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :	
	A. Parts and accessories of tractors	25% *ad val.*
	B. Parts and accessories of other motor vehicles.	
	01 Chassis frames	The rate applicable to the vehicle of which they form part.
	02 Other	115% *ad val.*
87.07	Works trucks, mechnaically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods ; for example, platform trucks fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
	A. Works trucks ; tractors of the type used on railway station platforms :	
	01 Fork lift trucks	60% *ad val.*
	02 Tractors of the type used on railway station platform ...	60% *ad val.*
	03 Other	60% *ad val.*
	B. Parts	85% *ad val.*
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Free
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxilliary motor, with or without side-cars ; side-cars of all kinds :	
	A. Motor cycles and scooters	102-1/2% *ad val.*
	B. Three wheeler automotive rickshaws without bodies ..	102-1/2% *ad val.*
	C. Three wheeler automotive rickshaw with bodies	102-1/2% *ad val.*
	D. Side cars	102-1/2% *ad val.*
	E. Other	102-1/2% *ad val.*
87.10	Cycles (including delivery tricycles) not motorised	85% *ad val.*
87.11	Invalid carriages, whether or not motorised or otherwise mechanically propelled :	
	A. Motorised carriages	47-1/2% *ad val.*
	B. Other	47-1/2% *ad val.*
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11 :	
	A. Of vehicles of heading No. 87.09	102-1/2% *ad val.*

1	2	3
	B. Of vehicles of heading No. 87.10	85% *ad val.*
	C. Of vehicles of heading No. 87.11	47-1/2% *ad val.*
87.13	Baby carriages thereof	85% *ad val.*
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof :	
	A. Trailers and semi-trailers of the carvan type for housing or camping	72-1/2% *ad val.*
	B. Trailers and semi-trailers for the transport of goods ..	72-1/2% *ad val.*
	C. Other vehicles	72-1/2% *ad val.*
	D. Parts	72-1/2% *ad val.*

CHAPTER 88

AIRCRAFT AND PARTS THEREOF; PARACHUTES; CATAPULTS AND SIMILAR AIRCRAFT LAUNCHING GEAR, GROUND FLYING TRAINERS ..

Heading No.	Name of article	Rate of duty
1	2	3
88.01	Balloons and airships.	35% *ad val.*
88.02	Flying machines, gliders and kites ; rotochutes	
	A. Aircraft, not fitted with means of mechanical propulsion ; rotochutes	35% *ad val.*
	B. Helicopters	35% *ad val.*
	C. Other aircraft of an unladen weight not exceeding 2,000 kg.	35% *ad val.*
	D. Other aircraft of an unladen weight exceeding 2,000 Kg. but not exceeding 15,000 Kg.	35% *ad val.*
	E. Other aircraft of an unladen weight exceeding 15,000 Kg.	35% *ad val.*
88.03	Parts of goods falling in heading No. 88.01 or 88.02	35% *ad val.*
88.04	Parachutes and parts thereof and accessories thereto.	
	A. Unserviceable parachutes of silk or of man-made fibres ..	165% *ad val.*
	B. Other	The duty applicable to the material of which the article is made.
88.05	Catapults and similar aircraft launching grear; ground flying trainers ; parts of any of the foregoing articles	35% *ad val.*

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note

A hull, unfinished or incomplete vessel, assembled, unassembled, or disassembled, or a complete vessel unassembled or disassembled, is to be classified within heading No. 89.01 if it does not have the essential character of a vessel of a particular kind.

Heading No.	Name of article	Rate of duty
1	2	3
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter :	
	A. Warships of all kinds	Free.
	B. Yachts and other vessels for pleasure or sports	35% *ad val.*
	C. Tankers of all kinds	35% *ad val.*
	D. other vessels for the transport of goods, including vessels for the transport of both passengers and goods	35% *ad val.*
	E. Trawlers and other fishing vessrles; factory ships and other ships, used in activities directly connected with fishing operations.	35% *ad val.*
	F. Other.	
	01 Life boats for ocean going vessels	Free.
	02 Other	35% *ad val.*
89.02	Vessels specially designed for towing (tugs) or pushing other vessels.	35% *ad val.*
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function ; floating docks ; floating to submersible drilling or production platforms	35% *ad val.*
89.04	Ships, boats and other vessels for breaking up	30% *ad val.*
89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)	35% *ad val.*

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPRATUS ; CLOCKS AND WATCHES ; MUSICAL INSTRUMENTS ; SOUND RECORDERS OR REPRODUCERS ; TELEVISION MAGE AND SOUND RECORDERS OR REPRODUCERS ; PARTS THEREOF

CHAPTER 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS ; PARTS THEREOF

Notes

1 This Chapter does not cover :

(a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40.14, of leather or of composition leather. falling within heading No. 42.04, or of textile material (heading No. 59.17) ;

(b) Refractory goods of heading No. 69.03 ; laboratory, chemical or industrial wares of heading No. 69.09 ;

(c) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.06 or Chapter 71 ;

(d) Goods falling within heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18 ;

(e) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07 ;

(f) Pumps incorporating measuring devices, of heading No. 84.10 ; weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84.20) ; lifting and handling machinery of heading No. 84.22 ; fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, "optical" deviding heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes) ; valves and other appliances of heading No. 84.61 ;

(g) Searchlights and splotlights, of a kind used on motor vehicles, of heading No. 85.09, and radio navigational aid or radar apparatus of heading No. 85.15 ;

(h) Cinematographic sound recorders, reproducers and rerecorders, operating solely by a magnetic process (heading No. 92.11) ; magnetic sound-heads (heading No. 92.13) ;

(ij) Articles of Chapter 97 ;

(k) Capacity measures, which are to be classified according to the materials of which they are made ; or

(l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section.

2. Subject to Note 1 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading of this Chapter are to be classified as follows :

(a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than heading Nos. 84.65 and 85.28) are to be classified in that heading ;

(b) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading ; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.

3. Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter ; such telescopic sights and telescopes are to be classified in heading No. 90.13.

4. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16, are to be classified in heading No 90.16.

5. Heading No. 90.28 is to be taken to apply, and apply only, to :

(a) Instruments or apparatus for measuring or checking electrical quantities ;

(b) Machines, appliances, instruments, or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than strobascopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled ;

(c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations ; and

(d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

6. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading No.	Name of article	Rate of duty
1	2	3
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material :	
	A Lenses, prisms, mirrors and other optical elements ..	55% *ad val.*
	B Other	55% *ad val.*
90.02	Lenses, Prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	55% *ad val.*
90.03	Frames and mountings and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like :	
	A Frames :	
	01 Of precious metals or rolled precious metals.. ..	160% *ad val.*
	02 Other	70% *ad val.*
	B Other :	
	01 Of precious metals or rolled precious metals ..	160% *ad val.*
	02 Other	70% *ad val.*
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, [illegible] protective or other :	
	A Welder's goggles	70% *ad val.*

1	2	3
	B. Safety goggles for mining operations	70% *ad val.*
	C. Other :	
	01 Precious metal or rolled precious metals	160% *ad val.*
	02 Other	70% *ad val.*
90.05	Refracting telescopes (monocular and bincocular), prismatic or not :	
	A. Binocular	70% *ad val.*
	B. Other	Free
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatoral telescopes) and mountings therefor, but not including instruments for radio-astronomy	Free
90.07	Photographic cameras, photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No 85.20 :	
	A. Cameras :	
	01 Of a kind used in industrial processes	120% *ad val.*
	02 Of a kind used for microfilming	120% *ad val.*
	03 Other	120% *ad val.*
	B. Photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20 :	120% *ad val.*
	C. Parts and accessories	120% *ad val.*
90.08	Cinematographic cameras, projectors sound recorders and sound reproducers ; and combination of these articles :	
	A. Cinematographic cameras, projectors, sound recorders and sound reproducers, combined or not, for film or less than 16 mm. width, including cameras for double 8 mm. film ..	120% *ad val.*
	B. Cinematographic cameras, projectors, sound recorders and sound reproducers, combined or not, for film of 16 mm width or greater, excluding cameras for double-8 mm :	
	01 Of 16 mm width	120% *ad val.*
	02 Other	25% *ad val.*
	C. Parts and accessories	25% *ad val.*
90.09	Image projectors (other than cinematographic projectors), photographic (except cinematographic) enlargers and reducers :	
	A. Micro-film reader	120% *ad val.*
	B. Other	120% *ad val.*
90.10	Apparatus and equipment of a kind used in photographic cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus : screens for projectors :	
	A. Photo-copying or thermo-copying apparatus	85% *ad val.*

1	2	3
	B. Parts and accessories for use with photo-copying or thermo-copying apparatus	85% *ad val.*
	C. Other	
	01 Optical printers for microfilms	85% *ad val.*
	02 Projector screens :	
	(*a*) For films of width of over 16 mm	85% *ad val.*
	(*b*) Other	85% *ad val.*
	03 X—ray cassettes.	85% *ad val.*
	04 Other	85% *ad val.*
90.11	Microscopes and diffraction apparatus, electron and proton ..	Free
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	Free
90.13	Optical appliances and in struments (but not including lighting appl ances other than searchlights or soptlights), not falling within any other heading of this Chapter ; lasers, other than laser diodes.	
	A. Search lights and sopt-lights	Free
	B. Hand magnifying glasses and magnifiers	Free
	C. Other	Free
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments ; compasses ; rangefinders :	
	A. Navigational instruments ; compasses	Free
	B. Other	Free
90.15	Balances of a sensitivity or 5cg or better, with or without their weights	Free
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, Pan tographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, guages, measuring rods, balancing machines; profile projectors :	
	A. Instruments, appliances and machines :	
	01 Geometry boxes	85% *ad val.*
	02 Other drawing, marking-out and mathematical calculating instruments	Free
	03 Testing machines for workshops and engineering laboratories including gear testing machines	Free
	04 Other	Free
	B. Parts and accessories	Free
	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments) :	
	A. Electro-medical apparatus	40% *ad val.*
	B. Dental instruments and appliances	40% *ad val.*
	C. Other	40% *ad val.*

1	2	3
90.18	Machano-therapy alliances; massage apparatus; psychological aptitudetesting apparatus; artifical respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators) :	
	A. Gas masks and similar respirators	Free
	B. Breathing appliances ; massage apparatus	45% *ad val.*
	C. Self rescuer/Mechano Meter for mining operation ..	45% *ad val.*
	D. Other	45% *ad val.*
90.19	Orthopaedic appliances, surgical belts, trusses and the like, splints and other fracture appliances; artificial limbs, eyes, teeth and other artifical parts of the body; hearing aids and other appliances which are worn or carried, or implated in the body, to compensate for a defect or disability :	
	A. Hearing aids	Free
	B. Other :	
	01 Artificial parts of body and parts thereof	40% *ad val.*
	02 Heart pace maker	40% *ad val.*
	03 Other	40% *ad val.*
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radio-therapy apparatus) ; X-ray generators ; X-ray bubes ; X-ray screens ; X-ray high tension generators ; X-ray control panels and desks ; X-ray examination or treatment tables, chairs and the like ..	Free
90.21	Instruments, apparatus or models designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses :	
	A. Components of smalls cale demonstration al models of aircrafts for education or exhibition	Free
	B. Other	Free
90.22	Machines and appliances for testing mechanically the hardness, strenght, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics) ..	Free
90.23	Hydrometers and similar instruments, thermometers, pyrometers, barometers, hygrometers, psychometers, recording or not; any combination of these instruments :	
	A. Hydrometers and similar instruments	Free
	B. Clinical thermometers	Free
	C. Other thermometers	Free
	D. Other	Free
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature, (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic ovendraught regulators) not being articles falling within heading No. 90.14	Free

1	2	3
90.25	Instruments and apparatus or physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus) ; instruments and apparatus for measuring or checking viscosity, porosity, expansion, suraface tension or the like, (such as viscometers, porosimeters, expansion meters) ; instruments and apparatus for measuring or cheching quantities of heat, light or sund (such as photometers (including exposure meters), calorimeters) ; microtomes	Free.
90.26	Gas, liquid and electricity supply or production meters ; calibrating meters therefore :	
	A. Electricity supply meters :	
	01 For a voltage upto and including 500	85% *ad val.*
	02 Other	40% *ad val.*
	B. Water meters	85% *ad val.*
	C. Gas meters :	
	01 In built up form	50% *ad val.*
	02 Parts	60% *ad val.*
	D. Other	60% *ad val.*
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers, (other than articles falling within heading No. 90.14) ; stroboscopes :	
	A. Taximeters and pedometers	85% *ad val.*
	B. Other milometers, revolution counters and speed indicators suitable for use on motor vehicles	100% *ad val.*
	C. Other	40% *ad val.*
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus :	
	A. Electronic automatic regulators (controllers)	Free.
	B. Electronic instruments and apparatus for measuring or detecting ionising radiations	Free.
	C. Other electronic instruments and apparatus	Free.
	D. Non-electronic automatic regulators (control-units) ..	Free.
	E. Other non-electronic instruments and apparatus	Free.
90.29	Parts or accessories suitable for use solely or principally with on or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28.	The rate applicable to the articles of which goods are parts or accessories

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

Notes

1. For the purposes of headings Nos. 91.02 and 91.07, the expression " watch movements " means movements regulated by a balance-wheel and hairspring or by any other system capable of determining intervals of time, not exceeding 12 mm in thickness when measured with the plate, the bridges and any additional outer plates.

2. Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).

This Chapter does not cover parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in heading No. 39.07). The Chapter also excludes weights clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and watch springs are to be classified as clock or watch parts (heading No. 91.11).

4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.

5. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under appropriate headings.

Heading No.	Name of article	Rate of duty
1	2	3
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches :	
	A. Watches made of gold or silver	85% *ad val.*
	B. Stop watches	85% *ad val.*
	C. Watches specially designed for the use of the blind ..	Free
	D. Other	85% *ad val.*
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03) :	
	A. Of C&F value below Rs. 30.00 per piece. ..	100% *ad val.*
	B. Of C&F value from Rs. 30.00 to Rs. 100.00 per piece ..	100% *ad val.*
	C. Of C&F value over Rs. 100.00 per piece.	150% *ad val.*
91.03	Instrument panel clocks and clocks of a similar type for vehicles, aircraft or vessels :	
	A. For aircraft	40% *ad val.*
	B. Other	100% *ad val.*
91.04	Other clocks.	
	A. Of C&F value below Rs. 30.00 per piece	100% *ad val.*
	B. Of C&F value from Rs. 30.00 to Rs. 100.00 per piece ..	100% *ad val.*
	C. Of C&F value over Rs. 100.00 per piece	150% *ad val.*
91.05	Time of day recording apparatus ; apparatus with clock or watch movement (including seconday movement) or with synchronous motor, for measuring, recording or otherwie indicating intervals of time.	
	A. Stop clocks	85% *ad val.*
	B. Other..	85% *ad val.*
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	85% *ad val.*
91.07	Watch movements (including stop-watch movements), assembled	70% *ad val.*

1	2	3
91.08	Clock movements assembled :	
	A. Movements suitable for articles capable of indicating the time of day	85% *ad val.*
	B. Other movements	70% *ad val.*
91.09	Watch cases and parts of watch cases	100% *ad val.*
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:	
	A. For clocks	100% *ad val.*
	B. Other..	70% *ad val.*
91.11	Other clock and watch parts :	
	A. Watch parts	85% *ad val.*
	B. Clock parts	85% *ad val.*

CHAPTER 92

MUSICAL INSTRUMENTS ; SOUND RECORDERS OR REPRODUCERS ; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS ; PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes

1. This Chapter does not cover :

(a) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37) ;

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;

(c) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes and other accessory instruments apparatus or equipments, falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter ; sound recorders or reproducers combined with a radio or television receiver (heading No. 85.15 ;

(d) Brushes (for cleaning musical instruments) falling within heading No. 96.01 ;

(e) Toy instruments (heading No. 97.03) ;

(f) Collectors' pieces or antiques (heading No. 99.05 or 99.06) ; or

(g) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).

2. Bows and sticks and similar devices used in playing the musical instruments of heading Nos. 92.02 and 92.06 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Perforated music rolls (heading No. 92.10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading No.	Name of article	Rate of duty
1	2	3
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps	120% *ad val.*
92.02	Other string musical instruments	120% *ad val.*
92.03	Pipe and reed organs, including harmoniums and the like ..	120% *ad val.*
92.04	Accordions, concertinas and similar musical instruments; mouth organs	120% *ad val.*
92.05	Other wind musical instruments	120% *ad val.*
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	120% *ad val.*
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos organs, accordions)	120% *ad val.*
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mehanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes).	
	A. Musical instruments	120% *ad val.*
	B. Other..	120% *ad val.*
[92.09]		
92.10	Parts and accessories of musical instruments, including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds	120% *ad val.*
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders reproducers.	
	A. Coin-operated electric gramophones	150% *ad val.*

1	2	3
	B. Other electric gramophones and record players	150% *ad val.*
	C. Television image and sound recorders or reproducers ..	150% *ad val.*
	D. Other.	
	01 Tape or casette recorders and reproducers, not incorporating radio receivers	150% *ad val.*
	02 Other..	150% *ad val.*
92.12	Gramophone records and other sound or similar recordings matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording.	
	A. Prepared media for sound or similar recording.	
	01 Lacquered discs	60% *ad val.*
	02 Matrices	60% *ad val.*
	03 Other media for magnetic recording	
	(*a*) Magnetic film used in the film industry	20 paisa per meter + 10% *ad val.*
	(*b*) Diskettes	60% *ad val.*
	(*c*) Cassettes or tapes for video recorders	60% *ad val.*
	(*d*) Cassettes for sound recorders	Rs. 10.00 per piece
	(*e*) Other	60% *ad val.*
	B. Gramophone records, recorded tapes and other sound (or similar) recorded media.	
	01 Recordings of recitation from Holy Quran	Free
	02 Recordings for reproduction of speech	Free
	03 Other recordings	100% *ad val.*
92.13	Other parts and accessories of apparatus falling within heading No 92.11	100% *ad val.*

SECTION XIX

ARMS AND AMMUNITION, PARTS THEREOF

CHAPTER 93

ARMS AND AMMOUNITION PARTS THEREOF

Notes

1. This Chapter does not cover :

(a) Goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares) ;

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;

(c) Armoured fighting vehicles (heading No. 87.08) ;

(d) Telescopic sights and other optical devices suitable for use with arms under mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90);

(e) Bows, arrows, fencing foils or toys falling within Chapter 97; or

(f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).

2. In heading No. 93.07, the reference to "parts thereof" is to be taken not to include radio or radar apparatus of heading No. 85.15.

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold. Cases, boxes and similar containers imported separately are to be classified under their apporpriate headings.

Heading No.	Name of article	Rate of duty
1	2	3
93.01	Side-arms (for example swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	150% *ad val.*
93.02	Revolvers and pistols, being fire arms	150% *ad val.*
93.03	Artiller weapons, machine-guns, sub-machine guns and other military firearms and projectors (other than revolvers and pistols)	Free
93.04	Other fire arms including very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like	
	A. Fire arms imported by or on behalf of the Government of Pakistan	Free
	B. Other..	150% *ad val.*
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	
	A. Rifles or 0.22 and 7mm bores	70% *ad val.*
	B. Other..	150% *ad val.*
93.06	Parts of arms including gun barrel blanks, but not including parts of side-arms	
	A. Imported by or on behalf of the Government of Pakistan	Free
	B. Other..	70% *ad val.*
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition.	
	A. Sporting, hunting or target-shooting amunition and parts thereof, including bullets and shot.	
	01 Ammunition for rifles of 0.22 bore and 7mm bores.. ..	70% *ad val.*
	02 Ammunition for other arms of non-prohibited bore ..	150% *ad val.*
	Other..	
	01 Imported by or on behalf of the Government of Pakistan	Free
	02 Other	120% *ad val.*

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

Notes

1. This Chapter does not cover :

(a) Pneumatic or water mattresses, pillos or cushions, falling within Chapter 39, 40 or 62 ;

(b) Standard lamps, table lamps wall lamp brackets and other lighting fittings ; these are classified according to the constitutent material (for example, in heading No. 44.27, 70.14 or 83.07) ;

(c) Articles of stone, ceramic or any other material referred to in Chapter 68 or 69 used as seats, tables or columns of the kind used in parks, gardens or vestibules (Chapter 68 or 69) ;

(d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors) falling within heading No. 70.09) ;

(e) Parts of general use as defined in Note 2 to Section XV, of based metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ; and safes falling within heading No. 83.03 ;

(f) Furniture specially designed as parts of refrigerators of heading No. 84.15 ; furniture specially designed for sewing machines (heading No. 84.41) ;

(g) Furniture specially designed as parts of radio-gramophones, wireless set or television sets (heading No. 85.15) ;

(h) Dentists' spittoons falling within heading No. 90.17 ;

(ij) Goods falling within Chapter 91 (for example, clocks and clock cases) ;

(k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13 ; or

(l) Toy furniture heading No. 97.03, fillard tables and other furniture specially consturcted for games (heading No. 97.04) or for conjuring tricks (heading No. 97.05).

2. The articles (other than parts) referred to in headings Nos. 94.01, 94.02 and 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground. This provision is, however, to be taken not to apply to the following which are still to be classified in the above-mentioned headings even if they are designed to be jung, to be fixed to the wall or to stand one on the other :

(a) Kitchen cabinets and similar cupboards ;

(b) Seats and beds ;

(c) Unit bookcases and similar unit furniture.

3. (a) In this Chapter reference to parts of goods do not include reference to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone.

(b) Goods described in heading No. 94.04, imported separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

Heading No.	Name of article	Rate of duty
1	2	3
94.01	Chairs and other seats (other than those falling within heading No. 94.02, whether or not convertible into beds, and parts thereof :	
	A. Chairs and other seats	160% *ad val.*
	B. Parts of chairs and other seats	160% *ad val.*
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings), dentists' and similar chairs with mechanical elevating, rotating or reclining movements ; parts of the foregoing articles :	
	A. Dentists' chairs	70% *ad val.*
	B. Other..	70% *ad val.*
94.03	Other furniture and parts thereof :	
	A. Of metal	160% *ad val.*
	B. Of wood	160% *ad val.*
	C. Of other materials ; parts of furniture	160% *ad val.*
94.04	Mattress suports ; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or spnnge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows)	160% *ad val.*

CHAPTER 95

ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIALS

Notes

1. This Chapter does not cover :

(a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking sticks) ;

(b) Articles falling within Chapter 71 (for example, imitation jewellery) ;

(c) Cutlery or other articles falling within Chapter 82 with handles or other parts of carving or moulding materials ; the headings of the present Chapter apply, however, to separately imported handles or other parts of such articles ;

(d) Articles falling within Chapter 90 (for example, spectacle frames) ;

(e) Articles falling within Chapter 91 (for example, clock or watch cases);

(f) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);

(g) Articles falling within Chapter 93 (arms and parts thereof);

(h) Articles falling within Chapter 94 (furniture and parts thereof);

(ij) Brushes, powder puffs or other articles falling within Chapter 96;

(k) Articles falling within Chapter 97 (toys, games and sports requsites);

(l) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs);

(m) Collector's pieces or antiques (Chapter 99).

2. In heading No. 95.09, the expression "vegetable or mineral carving material" is to be taken to apply to:

(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(b) Jet (and mineral substitute for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum.

Heading No.	Name of articles	Rate of duty
1	2	3
[95.01]		
[95.02]		
[95.03]		
[95.04]		
95.05	Worked tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials;	
	A. Worked material	85% *ad val.*
	B. Other..	120% *ad val.*
[95.06]		
[95.07]		
95.08	Worked vegetable or mineral carving material and articles of those materials; moulded or carved articles of wax, of stearing, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked unhardened gelatin (except gelatin falling within heading No. 35.3 and articles of unhardened gelatin;	
	A. Gelatin capsules	Free
	B. Gelatin spangles	85% *ad val.*
	C. Other..	85% *ad val.*

CHAPTER 96

BROOMS, BRUSHES, POWDER-PUFFS AND SIEVES

Notes

1. This Chapter does not cover :

(a) Articles falling within Chapter 71 ;

(b) Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17 ; or

(c) Toys (Chapter 97).

2. In heading No. 96.01, the expression " prepared knots and tufts for broom or brush making " is to be taken to apply only to unmounted knots and tufts and tufts of animal hair; vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

Heading No.	Name of articles	Rate of duty
1	2	3
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles; other brooms and brushes (including brushes of a kind used as parts of machines) ; prepared knots and tufts for broom or brush making ; paint rollers; squeegees (Other than roller squeegees) and mops.	
	A. Tooth brush	135% *ad val.*
	B. Shaving brushes	75% *ad val.*
	C. Paint brushes	75% *ad val.*
	D. Wire brushes	75% *ad val.*
	E. Mops..	75% *ad val.*
	F. Other	
	01 Of a kind used in machinery..	75% *ad val.*
	02 Of a kind used in domestic-appliances	75% *ad val.*
	03 Other	75% *ad val.*
[96.02]		
[96.03]		
[96.04]		
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, or any material	150 % *ad val.*
76.06	Hand sieves and hand riddles, of any material.	
	A. Hand sieves	60% *ad val.*
	B. Other..	60% *ad val.*

CHAPTER 97

TOYS, GAMES AND SPORTS REQUISITES ; PARTS THEREOF

Notes

1. This Chapter does not cover :

(a) Christmas tree candles (heading No. 34.06) ;

(b) Fireworks or other pyrotechnic articles falling within heading No. 36.05 ;

(c) Yarns, monofil cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 59, heading No. 42.06 or Section XI ;

(d) Sports bags or other containers of heading No. 42.02 or 43.03 ;

(e) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61 ;

(f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62 ;

(g) Sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65 ;

(h) Climbing sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03) ;

(i) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19 ;

(k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;

(l) Articles falling within heading No. 83.11 ;

(m) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section VII ;

(n) Children's cycles fitted with ball bearings and in the normal form of adults, cycles (heading No. 87.10) ;

(o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood) ;

(p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04) ;

(q) Decoy calls and whistles (heading No. 92.08) ;

(r) Arms or other articles of Chapter 93 ; or

(s) Racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).

2. The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.

3, In heading No. 97.02 the term " dolls " is to be taken to apply only to such articles as are representations of human beings.

4. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

Heading No.	Name of article	Rate of duty
1	2	3
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars) ; dolls' prams and doll/spush chairs	85% *ad val.*
97.02	Dolls	85% *ad val.*
97.03	Other toys; working models of a kind used for recreational purposes.	85% *ad val.*
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table tennis requisites)	
	A. Table tennis balls and billiard balls	40% *ad val.*
	B. Playing cards	85% *ad val.*
	C. Parlour and funfair games	85% *ad val.*
	D. Other	85% *ad val.*
97.05	Carnival articles ; entertainment articles (for example, conjuring tricks and novelty jokes) ; Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule legs, Nativity scenes and figures therefor	120% *ad val.*
97.06	Appliances, apparatus, accessories and requisites for gymnastics or atheletics, or for sports and outdoor games (other than articles falling within heading No. 97.04) :	
	A. Tennis balls, squash balls, golf balls, golf sticks and tees ..	40% *ad val.*
	B. Cricket bats, pads, and wickets ; hockey sticks ; volly balls, footballs, badminton and tennis rackets	85% *ad val.*
	C. Other	95% *ad val.*
97.07	Fish hooks, line fishing rods and gackle ; fish landing nets and butterfly nets ; decoy " birds ", lark mirrors and similar hunting or shooting requisites ;	
	A. Fish-hooks	85% *ad val.*
	B. Other	85% *ad val.*
97.08	Roundabouts, swings, shooting fallaries and other fairground amusements ; travelling circuses, travelling menageries and travelling theatres	120% *ad val.*

CHAPTER 98

Miscellaneous manufactured articles

Notes.

1. This Chapter does not cover :

(a) Eyebow and other cosmetick pencils (heading No. 33.06) ;

(b) Buttons, studs, cuff-linis or other articles of a kind described in heading No. 98.01 or 98.12, if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2 (a) to Chapter 71) or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71) ;

(c) Parts of general use, as defined in Note 2 to Section XV of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;

(d) Mathematical drawing pens (heading No. 90.16); or

(e) Toys falling within Chapter 97.

2. Subject to Note 1 above, the headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containters imported separately are to be classified under their appropriate headings.

Heading No.	Name of article	Rate of duty
1	2	3
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs ; blanks and parts of such articles :	
	A. Buttons	120% *ad val.*
	B. Press-fasteners, including snap-fasteners, and press-studs ..	85% *ad val.*
	C. Studs, cuff-links	120% *ad val.*
	D. Button blanks and moulds	85% *ad val.*
98.02	Slide fasteners and parts thereof :	
	A. Of base metal	85% *ad val.*
	B. Other	85% *ad val.*

1	2	3
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils ; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05 :	
	A. Fountain pen and parts thereof. :	
	01 Fountain pens	85% *ad val.*
	02 Parts	85% *ad val.*
	B. Ball point pens and pencils and parts thereof :	
	01 Pens and pencils	85% *ad val.*
	02 Refills	120% *ad val.*
	03 Other parts	85% *ad val.*
	C. Sytlograph pens and parts thereof	85% *ad val.*
	D. Propelling pencils and sliding pencil and parts thereof ..	85% *ad val.*
	E. Markers	85% *ad val.*
	F. Other	85% *ad val.*
98.04	Pen nibs and nib points:	
	A. Gold and gold-plated pen nibs	85% *ad val.*
	B. Other nibs	85% *ad val.*
	C. Nib points (or pen points)	85% *ad val.*
98.05	Pencils (other than pencils of heading No. 98.03), pencil leads. slate pencils, crayons and pastels, drawing charoals and writing and drawing chalks ; tailors and billiards chalks :	
	A. Lead pencils	120% *ad val.*
	B. Coloured and copying pencils	120% *ad val.*
	C. Slate pencils	70% *ad val.*
	D. Crayons and pastels	70% *ad val.*
	E. Other	70% *ad val.*
98.06	Slates and boards, with writing of drawing surfaces, whether framed or not :	
	A. Un-framed slates with writing surface	40% *ad val.*
	B. Framed slates with writing surface	70% *ad val.*
	C. Other	70% *ad val.*
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand ; hand-operated composing sticks and hand printing sets incorporating such composing sticks :	70% *ad val.*
98.08	Typewriter and similar ribbons, whether or not on spools ; ink-pads, with or without boxes :	
	A. Inked or coated ribbons for typewriters and similar machines	70% *ad val.*
	B. Other	50% *ad val.*

1	2	3
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms ; copying pastes with a basis of gelatin, whether or not on a paper or textile backing	70 % *da val.*
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks :	
	A. Gas igniters capable of producing sparks only	120% *ad val.*
	B. Lighters	120% *ad val.*
	C. Other	120% *ad val.*
98.11	Smoking pipes ; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root) ; cigar and cigarette holders and parts thereof :	
	A. Roughly shaped blocks of wood or root for the manufacture of smoking pipes	85% *ad val.*
	B. Other	120% *ad val.*
98.12	Combs, hair-slides and the like	160% *ad val.*
[98.13]		
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	120% *ad val.*
98.15	Vacuum flasks and other vacuum vessels, complet with cases ; parts thereof, other than glass inners :	
	A. Vacuum flasks	85% *ad val.*
	B. Other	85% *ad val.*
98.16	Tailor's dummies and other lay figures ; automata and other animated displays of a kind used for shop window dressing	85% *ad val.*

SECTION XXI

WORKS OF ART, COLLECTOR'S PIECES AND ANTIQUES

CHAPTER 99

WORKS OF ART, COLLECTOR'S PIECES AND ANTIQUES

Notes

1. This Chapter does not cover :—

(a) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destinated (heading No. 49.07) ;

(b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.12) ; or

(c) Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02).

2. For the purposes of heading No. 99.02, the expression "original engravings, prints and lithographs" means impression produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading No. 99.03, is to be taken not to apply to mass-produced reproductions or works of conventional draftsmanship of a commercial character.

4. (a) Subject to Notes 1 to 3 above articles falling within headings of this Chapter are to be classified in whichever of those headings is appropriate and not in any other heading of the Nomenclature.

(b) Heading No. 99.06 is to be taken not to apply to articles falling within any of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Heading No.	Name of article	Rate of duty
1	2	3
99.01	Paintings, drawing and pasters, executed entirely by hand, (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles.	70 % *ad val.*
99.02	Original engravings, prints and lithographs	70% *ad val.*
99.03	Original sculptures and statuary, in any material	70% *ad val.*
99.04	Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined :	
	A. Foreign stamps	70% *ad val.*
	B. Other	70% *ad val.*
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	Free
99.06	Antiques of an age exceeding one hundred years	Free

THE SECOND SCHEDULE

Item No	Name of article	Rate of duty
1	2	3
1.	Meshta fibre and raw jute :	
	A. Cuttings	Rs. 10 per bale.
	B. All other descriptions :	
	(*i*) In pucca bales	Rs. 20 per bale.
	(*ii*) Loose or in kutcha bales	Rs. 20 per bale.

1	2	3
2.	Jute Manufactures, when not in actual use as coverings, receptacles or binding for other goods :	
	A. Sacking (cloth bags, twist-yarn, rope and twine)	Rs. 50 Per metric ton.
	B. Hessian and all other description of jute manufactures not otherwise specified	Rs. 80 Per metric ton.
3.	Raw cotton :	
	A. Staple	40% *ad val.*
	B. Daesi	40% *ad val.*
4.	Cotton waste, all sorts	40% *ad val.*
5.	Rice, husked or unhusked including rice flour but excluding rice bran and rice dust :	
	A. Rice basmati	65% Paisa Per Kg
	B. Other	30% *ad val.*
6.	Tea	80 Paisa Per Kg.
7.	Hides, raw :	
	A. Lamb skins	40% *ad val.*
	B. Furskins of marbled cats, foxes and jackals	40% *ad val.*
	C. Other	40% *ad val.*
8.	Skins, raw :	
	A. Lamb skins	40% *ad val.*
	B. Furskins of marbled cats, foxes and jackals	40% *ad val.*
	C. Other	40% *ad val.*
9.	Cotton seed	10% *ad val.*
10.	Cement	Rs. 10 per metric ton.
11.	Fish :	
	A. Fresh	13 Paisa Per Kg.
	B. Salted dry	10 Paisa Per Kg.
	C. Unsalted dry	16 Paisa Per Kg.
12.	Bamboos	10% *ad val.*
13.	Wool, raw	Rs. 3 Per kg.
14.	Cotton yarn :	
	A. Of counts 21 to 24	88 Paisa Per Kg. +40% *ad val.* subject to a maximum of Rs. 12 Per Kg.
	B. Other	40% *ad val.* subject to a maximum of Rs. 11 Per Kg.

1	2	3
15.	Grey cloth	18 Paisa per square meter.
16.	Wet blue tanned hides and skins	30% *ad val.*
17.	Finished leather	20% *ad val.*
18.	Oil cakes :	
	A. Solvent extraction meal	45% *ad val.*
	B. Other	45% *ad val.*
19.	Molasses	30% *ad val.*
20.	Stainless steel scrap	20% *ad val.* ".

GENERAL,
M. ZIA-UL-HAQ,
President.

MIR MOHAMMAD ALI,
Draftsman/Additional Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L-7646

The Gazette of Pakistan

EXTRAORDINARY

PUBLISHED BY AUTHORITY

ISLAMABAD, THURSDAY, JUNE 26, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 26th June, 1980

No. F. 17 (1)/80-Pub.—The following Ordinances made by the President on the 26th June, 1980 are hereby published for general information :—

ORDINANCE No. XXVI OF 1980

AN

ORDINANCE

further to amend the Monopolies and Restrictive Trade Practices (Control and Prevention) Ordinance, 1970.

WHEREAS it is expedient further to amend the Monopolies and Restrictive Trade Practices (Control and Prevention) Ordinance, 1970 (V of 1970), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Monopolies and Restrictive Trade Practices (Control and Prevention) (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

Price : Ps. 62

[2269 Ex. Gaz.]

2. **Amendment of section 2, Ordinance V of 1970.**—In the Monopolies and Restrictive Trade Practices (Control and Prevention) Ordinance, 1970 (V of 1970), hereinafter referred to as the said Ordinance, in section 2, in sub-section (1), in clause (b), in sub-clause (1),—

(a) the comma and words ", officer or director", twice occurring, shall be omitted;

(b) for the word "twenty", twice occurring, the word "thirty" shall be substituted; and

(c) after the semicolon at the end, the word "or" shall be inserted.

3. **Amendment of section 4, Ordinance V of 1970.**—In the said Ordinance, in section 4, in clause (a), for the words "one crore of".

4. **Amendment of section 5, Ordinance V of 1970.**—In the said Ordinance in section 5, in sub-section (1), in clause (a), for the words "twenty per cent" the word "one-third" shall be substituted.

5. **Amendment of section 8, Ordinance V of 1970.**—In the said Ordinance, in section 8,—

(a) in sub-section (6), after the words "by reason only of", the words "the absence of a member or" shall be inserted; and

(b) after sub-section (6), amended as aforesaid, the following new sub-section shall be inserted, namely:—

"(7) The Authority may from time to time delegate all or any of its powers and functions to any two of its members.".

6 **Amendment of section 12, Ordinance V of 1970.**—In the said Ordinance, in section 12,—

(a) in sub-section (1), in clause (c), the following Explanation shall be added at the end, namely:—

"*Explanation.*—In the case of unreasonably restrictive trade practices, where any party to any such practice does not carry on business in Pakistan, the order of the Authority shall be with respect to that part of such practice as is carried on in Pakistan."; and

(b) for sub-section (3) the following shall be substituted, namely:—

"(3) Where any stocks or shares have been offered in pursuance of an order referred to in sub-section (2) and have not been actually subscribed, no fresh order of such nature shall be made in respect of the same person or undertaking within a period of three years from the date of such order.".

7. **Amendment of section 16, Ordinance V of 1970.**—In the said Ordinance in section 16, in sub-section (1),—

(a) in clause (a), the words "in a Province" shall be omitted; and

(b) in clause (b),—

(i) for the words "twenty per cent" the word "one-third" shall be substituted; and

(ii) the words "in any Province" shall be omitted;

(c) in clause (c),—

(i) for the words "twenty per cent" the word "one-third" shall be substituted; and

(ii) the words "in any Province" shall be omitted;

(d) in clause (d), for the words "one crore of" the words "thirty million" shall be substituted;

(e) in clause (l), the words "in any Province" shall be omitted; and

(f) in clause (h),—

(i) for the words "an undertaking" the word "undertakings" shall be substituted; and

(ii) for the words "one crore of" the words "thirty million" shall be substituted.

ORDINANCE No. XXVII OF 1980

AN

ORDINANCE

further to amend the Securities and Exchange Ordinance, 1969

WHEREAS it is expedient further to amend the Securities and Exchange Ordinance, 1969 (XVII of 1969), for the purposes hereinafter appearing;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

1. **Short title and commencement.**—(1) This Ordinance may be called the Securities and Exchange (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of section 2, Ordinance XVII of 1969.**—In the Securities and Exchange Ordinance, 1969 (XVII of 1969), hereinafter referred to as the said Ordinance, in section 2,—

(a) after clause (d), the following new clause shall be inserted, namely:—

"(dd) 'free reserves', for the purposes of an investment company, include any amount which, having been set aside out of the

revenue or other surpluses is free in that it is not retained to meet any diminution in value of the assets, specific liability, contingency or commitment of that company known to exist at the date of the balance sheet." ;

(b) for clause (f) the following shall be substituted, namely :—

"(f) "investment company" means a company engaged principally or wholly in buying and selling securities of other companies and includes a company, not being a holding company, the investment of which in the share capital of other companies at any one time is of an amount equivalent to eighty per cent of the aggregate of its own paid up capital and free reserves, but does not include a bank or an insurance company or a corporation which is a member of a Stock Exchange ;" ; and

(c) after clause (i), the following new clause shall be inserted, namely :—

"(ii) "officer", for the purpose of Chapters III, IV and V, in relation to an issuer, includes managing agents, manager, secretary, accountant or auditor of the issuer.".

3. **Amendment of section 11, Ordinance XVII of 1969.**—In the said Ordinance, in section 11, in sub-section (2), after the words "Federal Government", occurring for the first time, the comma and words ", the Stock Exchange and the shareholders" shall be inserted.

4 **Amendment of section 16, Ordinance XVII of 1969.**—In the said Ordinance, in section 16,—

(a) in the marginal heading, for the word "hypothecation" the word "pledging" shall be substituted ; and

(b) for clause (c) the following shall be substituted, namely :—

"(c) pledge or arrange for the pledging of any security carried for the account of any customer.".

5. **Amendment of section 17, Ordinance XVII of 1969.**—In the said Ordinance, in section 17, in clause (c), for the words "a fact" the words "a material fact" shall be substituted.

6. **Amendment of section 21, Ordinance XVII of 1969.**—In the said Ordinance, in section 21, in sub-section (2), after the word and comma "director,", twice occurring, the word and comma "auditor," shall be inserted.

7. **Amendment of section 22, Ordinance XVII of 1969.**—In the said Ordinance, in section 22, in sub-section (1), for the word "ten" the word "thirty" shall be substituted.

8. **Amendment of section 24, Ordinance XVII of 1969.**—In the said Ordinance, in section 24, in sub-section (1), for the word "ten" the word "thirty" shall be inserted.

9. **Amendment of section 34, Ordinance XVII of 1969.**—In the said Ordinance, in section 34, in sub-section (2), in clause (xvi), for the word "hpothecation" the word "pledging" shall be substituted.

ORDINANCE No. XXVIII OF 1980

AN

ORDINANCE

further to amend the Capital Issues (Continuance of Control) Act, 1947

WHEREAS it is expedient further to amend the Capital Issues (Continuance of Control) Act, 1947 (XXIX of 1947), for the purposes hereinafter appearing;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

1. **Short title and commencement.**—(1) This Ordinance may be called the Capital Issues (Continuance of Control) (Amendment) Ordinance, 1980.

(2) It shall come into force at one.

2. **Amendment of section 2, Act XXIX of 1947.**—In the Capital Issues (Continuance of Control) Act, 1947 (XXIX of 1947), in section 2, in clause (b),—

(a) in sub-clause (i), for the words "and bonds" the commas and words ", Modaraba Certificates, Mutual Fund Certificates and Trust Units" shall be substituted;

(b) in sub-clause (ii), after the word "debentures", the comma and words ", bonds and Participation Term Certificates" shall be added;

(c) in sub-clause (iii), the word "and" at the end shall be omitted;

(d) in sub-clause (iv), for the full stop at the end the semicolon and word "; and" shall be substituted; and

(e) after sub-clause (iv) amended as aforesaid, the following new sub-clause shall be added, namely:—

"(v) any other instrument specified by the Federal Government, by notification in the official Gazette, to be a security for the purpose of this Act.".

ORDINANCE No. XXIX OF 1980

AN

ORDINANCE

further to amend the Companies (Managing Agency and Election of Directors) Order, 1972.

WHEREAS it is expedient further to amend the Companies (Managing Agency and Election of Directors) Order, 1972 (P.O. No. 2 of 1972), for the purpose hereinafter appearing;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order

No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinanec may be called the Companies (Managing Agency and Election of Directors) (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of Article 15-A, P.O. No. 2 of 1972.**—In the Companies (Managing Agency and Election of Directors) Order, 1972 (P.O. No. 2 of 1972), in Article 15A, in clause (1),—

(a) in paragraph (a), the word "and" at the end shall be omitted ;

(b) in paragraph (b), for the full stop at the end the comma and word ", and" shall be substituted ; and

(c) after paragraph (b), amended as aforesaid, the following new paragraph shall be added, namely :—

"(c) an agreement or contract approved by the Federal Government in relation to a company formed for setting up, in collaboration with one or more public sector financial institutions an industrial undertaking which, in the opinion of the said Government, is likely to contribute to the economic development of Pakistan.".

ORDINANCE No. XXX OF 1980

AN

ORDINANCE

further to amend the Small Business Finance Corporation Act, 1972

WHEREAS it is expedient further to amend the Small Business Finance Corporation Act, 1972 (XXIX of 1972) for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Small Business Finance Corporation (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Substitution of preamble, Act XXIX of 1972.**—In the Small Business Finance Corporation Act, 1972 (XXIX of 1972), hereinafter referred to as the said Act, for the preamble the following shall be substituted, namely :—

"WHEREAS it is expedient to provide for the establishment of a Small Business Finance Corporation and to regulate its operation in conformity with Shariah ;".

3. **Amendment of section 2, Act XXIX of 1972.**—In the said Act, in section 2,—

(i) in clause (g), after the word "loan", the words 'and "financial assistance"' shall be inserted; and

(ii) after clause (f), the following new clause shall be inserted, namely:—

"(ff) "hire purchase" means an arrangement evidenced by an agreement which provides for the asset to which the agreement relates to be eventually the property of a hirer or confers on a hirer the option to purchase the asset.".

4. **Amendment of section 16, Act XXIX of 1972.**—In the said Act, in section 16,—

(i) after the words "Corporation may", the commas and words ", in a manner which is in accordance with Shariah" shall be inserted;

(ii) in clause (a), (b) and (c), for the word "debts" the words "financial assistance" shall be substituted;

(iii) in clause (g), after the word "fees", the commas and words ", administrative expenses" shall be inserted;

(iv) after clause (k), the following new clauses shall be inserted, namely:—

"(ka) to enter into hire-purchase agreements and contracts with the suppliers and hirers and execute such documents as may be considered necessary for the discharge of its functions.

(kb) to purchase or otherwise acquire and sell under hire purchase system, or make outright sale on a reasonable make-up price of, any machinery, equipment, assets or movable or immovable property in the discharge of its business;

(kc) to provide financial assistance on a profit and loss sharing basis, including loans or financial assistance against personal sureties;".

5. **Amendment of section 17, Act XXIX of 1972.**—In the said Act, in section 17, for the word "debentures" the words "other securities" shall be substituted.

6. **Amendment of section 19, Act XXIX of 1972.**—In the said Act, in section 19,—

(a) in sub-section (1),—

(i) for the words "bonds and debentures carrying interest at such rates" the words "such securities" shall be substituted; and

(ii) in the proviso, for the words "bonds and debentures" the word "securities" shall be substituted; and

(b) for sub-section (2) the following shall be substituted, namely:—

"(2) the securities of the Corporation shall be guaranteed by the Federal Government as to the repayment of the principal.".

ORDINANCE No. XXXI OF 1980

AN

ORDINANCE

to provide for matters relating to registration of modaraba companies and the floatation, management and regulation of modarabas

WHEREAS it is expendient to provide for matters relating to registration of modaraba companies and the floatation, management and regulation of modarabas and for matters connected therewith or ancilliary thereto ;

WHEREAS it is expedient to provide for matters relating to registration of render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

PART I

PRELIMINARY

1. **Short title, extent and commencement.**—(1) This Ordinance shall be called the Modaraba Companies and Modaraba (Floatation and Control) Ordinance, 1980.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Definitions.**—(1) In this Ordinance, unless there is anything repugnant in the subject or context,—

(a) "modaraba" means a business in which a person participates with his money and another with his efforts or skill or both his efforts and skill and shall include Unit Trusts and Mutual Funds by whatever name called ;

(b) "Modaraba Certificate" means a certificate of definite denomination issued to the subscriber of the modaraba acknowledging receipt of money subscribed by him ;

(c) "modaraba company" means a company engaged in the business of floating and managing modaraba ;

(d) "Modaraba Fund" means a fund raised through floatation of modaraba ;

(e) "prescribed" means prescribed by rules ;

(f) "Registrar" means the Registrar appointed under section 3 ;

(g) "rules" means rules made under this Ordinance ; and

(h) "Tribunal" means a Tribunal constituted under section 24.

(2) All terms and expressions used but not defined in this Ordinance shall have the same meaning as in Companies Act, 1913 (VII of 1913).

3. **Appointment of Registrar.**—The Federal Government, by notification in the official Gazette, appoint a person to be the Registrar for the purpose of this Ordinance.

PART II

REGISTRATION OF MODARABA COMPANIES

4. **No company to operate without registration.**—No modaraba company shall operate without registration with the Registrar.

5. **Eligibility for registration.**—(1) A company shall be eligible for registration as a modaraba company if it fulfills the following condition, namely :—

(a) that it is registered under the Companies Act, 1913 (VII of 1913), or is a body corporate formed under any law in force and owned or controlled, whether directly or through a company or corporation, by the Federal Government or a Provincial Government ;

(b) that, being a company solely engaged in the floatation and management of modaraba, it has a paid up capital of not less than five million rupees ;

(c) that none of its directors, officers or employees has been convicted of fraud or breach of trust or of an offence involving moral turpitude ;

(d) that none of its directors, officers or employees has been adjudged an insolvent or has suspended payment or has compounded with his creditors ;

(e) that its promotors are, in the opinion of the Registrar, persons of means and integrity and have knowledge of matters which the company may have to deal with as a modaraba company ; and

(f) that, being a company also engaged in business other than floatation and management of modaraba, it has a paid up capital of such amount and of such nature as may be prescribed.

6. **Application for registration.**—(1) A company which is eligible for registration as a modaraba company may make an application for registration to the Registrar in such form and with such documents as may be prescribed.

(2) The Registrar, if he is satisfied after such enquiry and after obtaining such further information as he may consider necessary that the applicant is eligible for registration and that it is in the public interest so to do, may grant registration to such company on such conditions as he may deem fit.

(3) In particular and without prejudice to the generality of the powers conferred by sub-section (2), such conditions may include —

(i) investments to be made ;

(ii) information and returns to be furnished to the Registrar ;

(iii) business to be undertaken ; and

(iv) restriction on transfer of shares by promotors, sponsors or persons holding controlling interest.

PART III

PROVISIONS APPLICABLE TO MODARABAS

7. **Types of modaraba.**—(1) Modaraba may be of two descriptions—

(i) *Multipurpose Modaraba*: that is to say a modaraba having more than one specific purpose or objective.

(ii) *Specific purpose Modaraba:* that is to say a modaraba having one specific purpose or objective.

(2) A modaraba may be either for a fixed period or for an indefinite period.

8. **Creation and maintenance of modaraba.**—(1) A modaraba company registered under section 4 shall apply to the Registrar, in such form and with such documents as may be prescribed, for permission to float modaraba.

(2) An application for floatation of modaraba shall be accompanied by a prospectus which shall contain, *inter alia,* the following information, namely:—

(i) the name and type of the modaraba;

(ii) the conditions and amounts of the modaraba to be floated and the division thereof into Modaraba Certificates of fixed amount;

(iii) the business scheme, prospects and mode of distribution of profit;

(iv) the amount to be subscribed by the modaraba company to the modaraba in its own name supported by evidence about its ability to meet the commitment;

(v) the form of the Modaraba Certificate; and

(vi) such other matters as may be prescribed.

(3) The application, the prospectus and the documents filed therewith shall be authenticated by all the directors of the company.

9. **Religious Board.**—The Federal Government shall, for the purposes of this Ordinance, constitute a Religious Board which shall consist of such members and shall have such functions, terms and conditions as may be prescribed.

10. **Business of modaraba.**—No modaraba shall be a business which is opposed to the Injunctions of Islam and the Registrar shall not permit the floatation of a modaraba unless the Religious Board has certified in writing that the modaraba is not a business opposed to the Injunctions of Islam.

11. **Authorization.**—The Registrar may, after obtaining from the Religious Board a certificate to the effect mentioned in section 10 and on being satisfied that it is in the public interest so to do, grant a certificate in the prescribed form authorising the floatation of modaraba on such conditions as he may deem fit, including conditions as to the business to be undertaken, expenses relating to the management of the Modaraba Fund, preservation of assets and other matters relating to the mode of management and distribution of profits:

Provided that, before issuing the certificate of authorization, the Registrar may require the modaraba company to make such modifications, additions or omissions in the prospectus as the Religious Board may have indicated or as he may deem fit.

12. **Modaraba to be a legal person.**—(1) A modaraba shall sue and be sued in its own name through the modaraba company.

(2) The assets and liabilities of each modaraba shall be separate and distinct from those of another modaraba as also from those of the modaraba company.

13. **Conditions applicable to modaraba.**—(1) No allotment of Modaraba Certificates shall be made unless a prospectus approved by the Registrar has been issued and the minimum amount stated in the prospectus to be the amount which must be raised in order to provide for the business operations and expenses has been subscribed.

(2) All moneys received from the applicants for Modaraba Certificates for a modaraba shall be deposited and kept in a separate account in a scheduled bank as defined in the State Bank of Pakistan Act, 1956 (XXXIII of 1956), until they are refunded in accordance with the provisions of sub-section (3) or until it is certified by the Registrar that Modaraba Certificates have been allotted in an amount not less than the minimum amount referred to in sub-section (1).

(3) If the subscription referred to in sub-section (1) has not been received by the date specified in the prospectus, all moneys received from the applicants shall be refunded to them within fifteen days of the said date and the modaraba company and the directors thereof shall be jointly and severally liable to repay the money which is not so refunded.

(4) The modaraba company shall issue Modaraba Certificates within thirty days from the date of allotment.

(5) The modaraba company shall maintain a register of holders of Modaraba Certificates in such form and in such manner as may be prescribed.

(6) The modaraba company shall maintain separate bank account, funds, assets and liabilities of each modaraba.

(7) No modaraba shall be liable for the liabilities, or be entitled to benefit from the assets, of any other modaraba or of the modaraba company.

(8) A Modaraba Certificate shall be transferable in the manner provided for in the prospectus of the modaraba.

14. **Preparation and circulation of annual accounts, reports, etc.**—(1) The modaraba company shall, within six months from the close of the accounting year of the modaraba, prepared and circulate to the holders of Modaraba Certificates :—

(i) annual balance sheet and profit and loss account in such form and manner as may be prescribed ;

(ii) a report of the auditor on the balance sheet and profit and loss account ;

(iii) a report by the modaraba company on the state of affairs, activities and business prospects of the modaraba and the amount of profits to be distributed to the certificate holders.

(2) In addition to the documents referred to in sub-section (1), the modaraba company shall furnish to the Registrar and to the holders of Modaraba Certificates such reports, accounts and information as may be prescribed or as the Registrar may, at any time by an order in writing, require.

(3) The modaraba company shall submit five copies of the accounts, statements and reports referred to in sub-sections (1) and (2) to the Registrar simultaneously with the circulation of these documents to the holders of Modaraba Certificates.

15. **Audit of accounts.**—(1) The accounts of a modaraba shall be audited by an auditor who is a Chartered Accountant within the meaning of the Chartered Accountants Ordinance, 1961 (X of 1961), appointed by the modaraba company with the approval of the Registrar and such auditor shall have the same powers, duties and liabilities as an auditor of a company has under the Companies Act, 1913 (VII of 1913), and such other powers, duties and liabilities as are, or may be, provided in this Ordinance and the rules.

(2) In addition to other matters, the auditor shall also state in his report whether in his opinion the business conducted, investments made and expenditures incurred by the modaraba are in accordance with the objects, terms and conditions of the modaraba.

16. **Prohibition of false statement, etc.**—No modaraba company, director, officer, employee or agent or auditor thereof shall, in any document, prospectus, report, return, accounts, information or explanation required to be furnished in pursuance of this Ordinance or the rules, or in any application made under this Ordinance or the rules, make any statement or give any information which he knows or has reasonable cause to believe to be false or incorrect or omit any material fact therefrom.

17. **Conditions applicable to modaraba company.**—(1) No modaraba company shall engage in any business which is of the same nature and competes with the business carried on by a modaraba floated or controlled by it.

(2) No modaraba company or any of its directors or officers or their relatives shall obtain loan, advance or credit from the funds of the modaraba or on the security of the assets of the modaraba.

Explanation.—In this sub-section, "relative", in relation to a director or officer, means the spouse, brother or sister or any of the lineal ascendents or descendents of the director or officer.

(3) A modaraba company shall subscribe in each modaraba floated by it not less than ten per cent of the total amount of Modaraba Certificates offered for subscription.

18. **Remuneration of modaraba company.**—The remuneration of a modaraba company in respect of a modaraba floated by it shall be a fixed percentage of the net annual profits of the modaraba and shall not exceed ten per cent of such net annual profits computed in the manner to be prescribed.

19. **Cancellation of registration.**—(1) Where the Registrar is of the opinion that a modaraba company has contravened or has failed to comply with any provision of this Ordinance or the rules or with any direction made or given thereunder, he may, if he considers necessary in the public interest so to do, by order in writing—

(a) cancel the registration of the modaraba company; and

(b) remove the modaraba company from the management of the modaraba floated by it ;

Provided that no such order shall be made without giving the modaraba company an opportunity of being heard.

(2) The modaraba company removed from the management of a modaraba under clause (b) of sub-section (1) shall not be entitled to or be paid any compensation or damages for loss or termination of office.

(3) A modaraba company removed from the management of a modaraba under clause (b) of sub-section (1) shall not be entitled to float any modaraba.

(4) A modaraba company aggrieved by an order of the Registrar under sub-section (1) may prefer an appeal to the Federal Government within thirty days of the date of the order.

20. **Appointment of administrator.**—(1) If —

(a) the Registrar has reason to believe that a modaraba company has been conducting the affairs of a modaraba in a manner prejudicial to the interest of the modaraba or the holders of Modaraba Certificates or in a fraudulent or unlawful manner or has committed a default in complying with the provision of this Ordinance or the rules or with any direction made or given thereunder or any condition of the modaraba ;

(b) the registration of a modaraba company has been cancelled ; or

(c) any other modaraba under the management of the modaraba company has been ordered to be wound up by the Tribunal,

the Registrar, after affording the modaraba company an opportunity of being heard, may, without prejudice to any other action under the law, by order in writing,—

(i) appoint an administrator to take over and manage the modaraba in place of the modaraba company for such period as the Registrar may specify ; or

(ii) require the modaraba company to carry out such changes in the management and procedure as may be specified ; or

(iii) remove the modaraba company and appoint another modaraba company in its place to manage the modaraba.

(2) The Registrar shall not make an order under sub-section (1) without the approval of the Federal Government.

21. **Enquries.**—(1) The Registrar may, on his own motion or on an application made by the holders of Modaraba Certificates the value of which is not less than ten per cent of the total subscribed amount of the modaraba, by an order in writing cause an enquiry to be made by a person appointed by him in this behalf into the affairs of a modaraba company or the modaraba or any business transaction thereof.

(2) Where an enquiry under sub-section (1) has been ordered, every director, manager or other officer of the modaraba company to which the enquiry relates and every other person who has had any dealing with such modaraba company or director or officer shall furnish such information or document in his custody or power or within his knowledge relating to or having a bearing on the subject matter of the enquiry as the person conducting the enquiry may by notice in writing require.

(3) The person conducting an enquiry under sub-section (1) may for the purpose of such enquiry enter into any premises belonging to or in occupation of the modaraba company or of the person to whom the enquiry relates and may call for, inspect and seize books of accounts and documents in possession of any such modaraba company, director, manager or any other officer or employee thereof.

(4) The person holding an enquiry under sub-section (1) shall, for the purpose of such enquiry, have the same powers as are vested in a court under the Code of Civil Procedure, 1908 (Act V of 1908), when trying a suit in respect of the following matters, namely :—

(a) enforcing the attendance of a person and examining him on oath or affirmation ;

(b) compelling the discovery and production of documents ; and

(c) issuing commissions for the examination of witnesses.

(5) On receipt of the report of the person conducting the enquiry, the Registrar shall take such action as he may consider necessary on the basis of the report.

WINDING UP

22. **Circumstances in which modaraba may be wound up voluntarily.**—(1) A modaraba floated for a fixed period or for a specific purpose shall be wound up by the modaraba company itself on the expiry of the period fixed for the modaraba or the accomplishment of the purpose of the modaraba, as the case may be, provided the following conditions are fulfilled, namely :—

(a) all the directors of the modaraba company shall make a declaration verified by an affidavit to the effect that they have made a full enquiry about the affairs of the modaraba and, having done so, have formed the opinion that the modaraba will be able to discharge its liabilities, pay the amount subscribed by the holders of Modaraba Certificates and all their other dues in full within a period of twelve months from the date of expiry of the period fixed for the modaraba or the accomplishment of the purpose of the modaraba, as the case may be ;

(c) the declaration referred to in clause (a) shall be supported by a report of the auditor of the modaraba on the affairs of the modaraba and shall have no effect unless it is filed with and approved by the Registrar within ninety days of the date of expiry of the period fixed for the modaraba or the accomplishment of the purpose of the modaraba, as the case may be.

(2) Any person aggrieved by the decision of the Registrar under clause (b) of sub-section (1) may prefer an appeal to the Federal Government within thirty days of the day on which the decision is given.

23. **Circumstances in which modaraba may be wound up by the Tribunal.**—(1) A modaraba shall be wound up by the Tribunal on an application made by the Registrar if—

(i) in the case of a modaraba for a fixed period on the expiry of that period or, in the case of a modaraba for a specific purpose on the accomplishment of its purpose, the declaration referred to in section 22 has not been filed with the Registrar within the period specified in that section ;

(ii) in the case of any modaraba, the Registrar has declared that—

(a) the modaraba is unable to discharge its liabilities ;

(b) the accumulated losses of the modaraba exceed fifty per cent of the total amount subscribed by the holders of the Modaraba Certificates ; or

(c) the business of the modaraba is being, or has been, conducted for a fraudulent purpose or with intent to defraud the holders of the Modaraba Certificates, or its creditors or any other person ;

(iii) the Tribunal is of opinion that it is just and equitable that the modaraba should be wound up.

(2) The Registrar may make an application to the Tribunal for the winding up of a modaraba on receipt of an application under sub-section (1) of section 21 or of the report of an enquiry under that section relating to the modaraba.

(3) No application shall be made by the Registrar under sub-section (1) or (2) without giving the modaraba company an opportunity of being heard.

24. **Constitution of Tribunal.**—(1) The Federal Government may, by notification, in the official Gazette, constitute one or more Tribunals for the purpose of this Ordinance and, where it constitutes more than one Tribunal, shall specify in the notification the area within which, or the class of cases in respect of which, each such Tribunal shall exercise jurisdiction under this Ordinance.

(2) A Tribunal shall consist of a person who is, or has been, or is qualified to be a Judge of a High Court.

25. **Powers of a Tribunal.**—(1) A Tribunal shall—

(a) in the exercise of its civil jurisdiction, have in respect of a claim filed by a holder of Modaraba Certificates against the modaraba company or by a modaraba company against any other party with whom it has entered into business transactions relating to Modaraba Fund, or in respect of an application by the Registrar for the winding up of a modaraba company, all the powers vested in a civil court under the Code of Civil Procedure, 1908 (Act V of 1908) ;

(b) in the exercise of its criminal jurisdiction, try the offences punishable under this Ordinance and shall, for that purpose, have the same powers as are vested in the Court of a Sessions Judge under the Code of Criminal Procedure, 1898 (Act V of 1898) :

Provided that a Tribunal shall not take cognizance of any offence punishable under this Ordinance execept on a complaint in writing made by the Registrar or an officer authorized by him in writing ; and

(c) exercise and perform such other powers and functions as are, or may be, conferred upon or assigned to it by or under this Ordinance.

(2) All proceedings before a Tribunal shall be deemed to be judicial proceedings within the meaning of sections 193 and 228 of the Pakistan Penal Code (Act XLV of 1860), and the Tribunal shall be deemed to be a court for the purposes of sections 480 and 482 of the Code of Criminal Procedure, 1898 (Act V of 1898).

(3) No court other than the Tribunal shall have or exercise any jurisdiction with respect to any matter to which the jurisdiction of the Tribunal extends under this Ordinance.

26. **Procedure of the Tribunal.**—(1) Matters before the Tribunal shall come up for regular hearing as expeditiously as possible and, except in extraordinary circumstances and on grounds to be recorded, the Tribunal shall hear the cases from day to day.

(2) In the exercise of its civil jurisdiction, the Tribunal shall, in all suits before it, including suits for recovery of money, follow the summary procedure provided for in Order XXXVII of the First Schedule to the Code of Civil Procedure, 1908 (Act V of 1908).

27. **Powers of Tribunal on hearing application for winding up of modaraba.**—(1) If, after hearing the application for winding up of a modaraba, the Tribunal decides to wind up the same it shall appoint a liquidator in consultation with the Registrar and approve a general scheme of winding up.

(2) After a winding up order has been passed by the Tribunal, the modaraba company shall forthwith hand over charge of the modaraba to the liquidator and furnish him with such statements, documents, records, information and other material as may be required by him.

(3) The liquidator shall conduct the winding up proceedings in the prescribed manner under the control and directions of the Tribunal.

(4) The winding up proceedings shall be completed within a period of one year from the date of appointment of the liquidator, unless the Tribunal, for special reasons to be recorded in writing, extends the period.

(5) During the winding up proceedings, the Tribunal may allow the administrator appointed by the Registrar under section 20, if any, to continue to function may appoint an administrator to manage the modaraba till the disposal of the proceedings.

28. **Judgement and decree.**—(1) A Tribunal shall, after the case has been heard, pronounce judgement as early as practicable and on such judgement a decree shall follow forthwith.

(2) The Tribunal shall, on the application of the decree-holder, forthwith order execution of the decree :

Provided that, if the decree is for money, the recovery in execution thereof shall be made as arrears of land revenue.

29. **Finality of orders.**—Subject to the provisions for appeal as provided in section 30, no court or other authority shall call or permit to be called in question any order, judgement or sentence of the Tribunal or the legality or propriety of anything done or intended to be done by the Tribunal under this Ordinance.

30. **Appeals.**—(1) Any person aggrieved by any order, judgement, decree or sentence of the Tribunal may, within thirty days of such order, judgement, decree or sentence, prefer an appeal to the High Court within whose jurisdiction the order, judgement, decree or sentence is passed :

Provided that no appeal shall lie from an interlocutory order which does not dispose of the entire case before the Tribunal.

(2) An appeal under sub-section (1) shall be heard by a Bench of two Judges of the High Court and shall lie on any one of the following grounds, namely :—

(a) the decision being contrary to law or to some usage having the force of law ; or

(b) the decision having failed to determine a material issue of law or usage having the force of law ; or

(c) a substantial error apparent in the procedure provided by or under this Ordinance, which may possibly have led to an error in the decision.

(3) An appeal may be preferred under this section from a decision made *ex-parte*.

31. **Punishment.**—(1) Whoever contravenes the provisions of section 4, 10, 13, 14, 16 or 17 shall be punishable with imprisonment of either description for a term which may extend to three years and with fine which may extend to five hundred thosand rupees.

(2) Where the contravention referred to in sub-section (1) has caused loss to the modaraba or any other person, a further fine to the extent of the loss shall be imposed.

32. **Penalty.**—If any person—

(a) refuses or fails to furnish any document, return or information which he is required to furnish by or under this Ordinance ; or

(b) refuses or fails to comply with any condition imposed or made by the Federal Government or direction made or given under this Ordinance or the rules ; or

(c) contravenes or otherwise fails to comply with any provision of this Ordinance or the rules other than those referred to in sub-section (1) of section 31.

the Registrar, may, if he is satisfied, after giving the person an opportunity of being heard, that the refusal, failure or contravention was wilful, by order, direct that such person shall pay to the Federal Government by way of penalty such sum not exceeding one hundred thousand ruppees as may be specified in the order and, in the case of a continuing default, a further sum calculated at a rate not exceeding one thousand rupees for every day after the issue of such order during which the refusal, failure or contravention continues.

33. **Liability of director, manager or officer of a company.**—(1) Where the person guilty of an offence referred to in sub-section (1) of section 31 or in section 32 is a company or other body corporate, every director, manager, or other officer responsible for the conduct of its affairs shall, unless he proves that the offence was committed without his knowledge, or that he exercised all diligence to prevent its commission, be deemed to be guilty of the offence.

(2) Any sum directed to be paid under section 32 shall be recoverable as an arrear of land revenue.

(3) No prosecution for an offence against this Ordinance or the rules shall be instituted in respect of the same facts on which a penalty has been imposed under section 32.

34. **Powers of the Registrar in relation to certain proceedings.**—In any proceedings under section 32, the Registrar shall have the same powers as are vested in a court under the Code of Civil Procedure, 1908 (Act V of 1908), when trying a suit in respect of the following matters, namely :—

(a) enforcing attendance of a person and examining him on oath or affirmation ; and

(b) compelling the discovery and production of documents.

35. **Application of fine.**—The Tribunal imposing any fine under this Ordinance may direct that the whole or any part thereof shall be applied in or towards—

(i) payment of costs of the proceedings ;

(ii) payment to an aggrieved party of compensation for any loss caused by the offence ;

(iii) payment of compensation for any loss mentioned in sub-section (2) of section 31.

36. **Enforcement of provisions of the Ordinance, etc.**—(1) If a modaraba company makes default in complying with any provisions of this Ordinance or a direction made or given under this Ordinance and fails to make good the default within thirty days of the service of a notice to the modaraba company requiring it to do so, the Tribunal may, on an application made to the Tribunal by the Registrar, make an order directing the modaraba company and any director or officer thereof to make good the default within such period as may be specified in the order.

(2) Nothing in this section shall be deemed to prejudice the operation of any provision of this Ordinance providing for the imposition of penalties on the modaraba company or its directors and officers in respect of any such default as aforesaid.

37. **Exemption from tax.**—The income of a modaraba shall be exempt from tax under the Income Tax Ordinance, 1979 (XXXI of 1979), if not less than ninety per cent of its profits in a year is distributed to the holders of the Modaraba Certificates.

38. **Power of Federal Government to exempt, etc.**—The Federal Government may, by notification in the official Gazette, exempt from the requirements of sub-sections (1) and (3) of section 17 a company or a body corporate formed under any law and owned or controlled by the Federal Government or a Provincial Government, whether directly or through a company or corporation set up by such Government.

39. **Delegation of Powers.**—The Registrar may, by notification in the official Gazette, delegate, subject to such limitations, restrictions or conditions, if any, as he may, from time to time specify, such of his powers and functions under this Ordinance as he may deem fit to any officer subordinate to him.

40. **Indemnity.**—No suit, prosecution or other legal proceeding shall lie against the Federal Government or the Registrar or any other officer for anything which is in good faith done or intended to be done under this Ordinance or any rules.

41. **Power to make rules.**—(1) The Federal Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Ordinance.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may include—

(i) the duties and functions of the Registrar ;

(ii) terms and conditions of a Tribunal ;

(iii) procedure relating to a Tribunal ;

(iv) composition, terms and conditions of the Religious Board ;

(v) procedure relating to the Religious Board ;

(vi) form, contents and other requirements of a prospectus ;

(vii) issue and allotment of Modaraba Certificates ;

(viii) maintenance of modaraba accounts and funds ;

(ix) form of balance sheet and profit and loss account ;

(x) audit and auditor's certificate ;

(xi) annual and periodical accounts and reports ;

(xii) inspection of record and supply of copies of documents ;

(xiii) matters relating to winding up ;

(xiv) matters and procedure relating to enquiries ;

(xv) charging and determination of fees payable under this Ordinance ; and

(xvi) such other matters as are to be or may be prescribed.

42. **Act to override other laws.**—The provisions of this Ordinance shall have effect notwithstanding anything contained in the Companies Act, 1913 (VII of 1913), or any other law for the time being in force.

43. **Removal of difficulties.**—If any difficulty arises in giving effect to any provision of this Ordinance, the Federal Government may make such order, not inconsistent with the provisions of this Ordinance, as may appear to it to be necessary for the purpose of removing the difficulty.

ORDINANCE No. XXXII OF 1980

AN

ORDINANCE

further to amend the Employees' Cost of Living (Relief) Act, 1973

WHEREAS it is expedient furtrher to amend the Employees' Cost of Living (Relief) Act, 1973 (I of 1974) for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977, (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance.

1. **Short title and commencement.**—(1) This Ordinance may be called the Employees' Cost of Living (Relief) (Amendment) Ordinance 1980.

(2) It shall come into force at once.

2. **Amendment of section 3, Act I of 1974.**—In the Employees' Cost of Living (Relief) Act, 1973 (I of 1974), in section 3, after sub-section (3), the following new sub-section shall be added, namely :—

"(4) In addition to the cost of living allowance admissible under sub-section (1) and (2) or, as the case may be sub-section (3), if any, every employee whose wages do not exceed one thousand and five hundred rupees shall, in respect of his employment on or after the first day of July, 1980, whether on time-work or piece-work basis, be paid by his employer a cost of living allowance equal to forty rupees per month :

Provided that the said cost of living allowance shall be set off—

(a) against the amount payable under an agreement or settlement reached, or an award given, under the Industrial Relations Ordinance, 1969 (XXIII of 1969), which has been announced and become effective on or after the first day of January, 1980, or which is announced and becomes effective within a period of one year of the commencement of the Employees' Cost of Living (Relief) (Amendment) Ordinance, 1980 ; and

(b) against the amount payable under an award given under the Newspaper Employees (Conditions of Service) Act, 1973 (LVIII of 1973), which becomes effective from the fifteenth day of April, 1980.".

GENERAL,
M. ZIA-UL-HAQ,
President.

MIR MOHAMMAD ALI,
Draftsman/Additional Secretary.

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PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, MONDAY, JUNE 30, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 30th June, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. XXXIII OF 1980

AN

ORDINANCE

to repeal the National Sports Trust Act, 1972

WHEREAS it is expedient to repeal the National Sports Trust Act, 1972 (XVIII of 1972), and to provide for matters incidental thereto ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the National Sport Trust (Repeal) Ordinance, 1980.

(2) It shall come into force at once.

Price : Ps. 9

[2275 Ex. Gaz.]

2. **Repeal, etc.**—(1) The National Sports Trust Act, 1972 (XVIII of 1972), hereinafter referred to as the Act, is hereby repealed.

(2) Upon the repeal of the Act,—

(a) all rights, properties, assets, debts, liabilities and obligations of the National Sports Trust, hereinafter referred to as the Trust, shall be the rights, properties, assets, debts, liabilities and obligations of the Pakistan Sports Board, hereinafter referred to as the Board, constituted under the Sports (Development and Control) Ordinance, 1962 (XVI of 1962);

(b) any contract made by the Trust before such repeal shall be deemed to have been made by the Board;

(c) all suits and other legal proceedings instituted by or against the Trust before such repeal shall be deemed to be suits and proceedings instituted by or against the Board and may be proceeded or otherwise dealt with accordingly; and

(d) all functions being performed by the Trust before such repeal shall be performed by the Board.

(3) The Federal Government may, for the purpose of removing any difficulty in relation to the matters referred to in sub-section (2), make such order as it considers expedient and any such order shall be deemed to be and given effect to as part of the provisions of this Ordinance.

GENERAL,
M. ZIA-UL-HAQ,
President.

K. M. A. SAMDANI,
Secretary.

CORRIGENDA

[*to the Gazette of Pakistan, Extraordinary, Part I, dated the 20th June,* 1980 *containing Ordinance No. XVIII of* 1980].

Page 85 : In line 33, *for* "appointed" *read* "apportioned".

Page 89 : In line 13 *for* "ffice", *read* "office".

Page 95 : In line 1, *for* "members", *read* "number".

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REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY

PUBLISHED BY AUTHORITY

ISLAMABAD, THURSDAY, JULY 3, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Rules and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 3rd July, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. XXXIV OF 1980

AN

ORDINANCE

further to amend the Civil Servants Act, 1973

WHEREAS it is expedient further to amend the Civil Servants Act, 1973 (LXXI of 1973), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Civil Servants (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

Price : Ps. 5

[2290 Ex. Gaz.]

2. **Amendment of section 12A, Act LXXI of 1973.**—In the Civil Servants Act, 1973 (LXXI of 1973), for section 12A the following shall be substituted, namely :—

"12A. *Certain persons to be liable to removal, etc.*—Notwithstanding anything contained in this Act or in the terms and conditions of a civil servant appointed or promoted during the period from the first day of January, 1972, to the fifth day of July, 1977, the President or a person authorised by him in this behalf may,—

(a) without notice, remove such a civil servant from service or revert him to his lower post or grade, as the case may be, on such date as the President or, as the case may be, the person so authorised may, in the public interest, direct ; or

(b) in a case where the appointment or promotion of such a civil servant is found by the President or, as the case may be, the person so authorised to suffer from a deficiency in the minimum length of service prescribed for promotion or appointment to the higher grade, direct, without notice, that seniority in such case shall count from the date the civil servant completes the minimum length of service in such appointment or promotion, as the case may be.".

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

CORRIGENDUM

[to the *Gazette of Pakistan, Extraordinary,* Part I, dated the 21st June, 1980, containing Ordinance No. XXI of 1980.]

Page 112 : In line 25 *for* "section 7 of" *read* "section 7 or".

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PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, MONDAY, JULY 7, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 7th July, 1980

No. F. 17 (2)/80-Pub.—The following Order made by the President is hereby published for general information :—

THE ACTING PRESIDENT (AMENDMENT) ORDER, 1980

PRESIDENT'S ORDER No. 6 OF 1980

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title and commencement.**—(1) This Order may be called the Acting President (Amendment) Order, 1980.

(2) It shall come into force at once.

2. **Amendment of Article 3, P. O. No. 7 of 1978.**—In the Acting President Order, 1978 (P. O. No. 7 of 1978), in Article 3, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

> " Provided that it shall not be necessary for the Chief Justice of Pakistan to make the oath if he has previously made it at the time of entering upon the office of President ".

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

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PUBLISHED BY THE MANAGER, OF PUBLICATIONS, KARACHI

Price : Ps. 9

[2296 Ex. Gaz.]

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, MONDAY, JULY 7, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 7th July, 1980

No. F. 17 (1)|80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. XXXV OF 1980

AN

ORDINANCE

to amend the Federal Ministers and Ministers of State (Salaries, Allowances and Privileges) Act, 1975

WHEREAS it is expedient to amend the Federal Ministers and Ministers of State (Salaries, Allowances and Privileges) Act, 1975 (LXII of 1975), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

Price : Ps. 9

[2297 Ex. Gaz.]

1. **Short title and commencement.**—(1) This Ordinance may be called the Federal Ministers and Ministers of State (Salaries, Allowances and Privileges) (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of section 8, Act LXII of 1975.**—In the Federal Ministers and Ministers of State (Salaries, Allowances and Privileges) Act, 1975 (LXII of 1975), hereinafter referred to as the said Act, in section 8, in sub-section (2), for the words "three thousand" the words "four thousand" and for the words "two thousand and five hundred" the words "three thousand and five hundred" shall be substituted.

3. **Amendment of section 9, Act LXII of 1975.**—In the said Act, in section 9, after the word "rupees", occurring twice, the words "per month" shall be inserted.

4. **Amendment of section 12, Act LXII of 1975.**—In the said Act, in section 12,—

(a) in sub-section (1), for the word "fifty" the word "seventy-five" shall be substituted;

(b) for sub-section (2) the following shall be substituted, namely:—

"(2) A Minister who arrives at the place of duty or departs from such place shall be entitled to draw daily allowance at the full rate for the day of arrival or the day of departure, as the case may be, irrespective of the time of arrival or departure:

Provided that not more than one daily allowance at the full rate may, in any case, be claimed in respect of any one day."; and

(c) in sub-section (3), in the proviso, for the word "sixty-five" the word "fifty" shall be substituted.

5. **Amendment of section 18, Act LXII of 1975.**—In the said Act, in section 18, for the words "one jamadar and one peon" the words "one Urdu stenographer or stenotypist, one quasid and one naib quasid" shall be substituted.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

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PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY

PUBLISHED BY AUTHORITY

ISLAMABAD, THURSDAY, JULY 10, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 10th July, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. XXXVI OF 1980

AN

ORDINANCE

to amend the Dowry and Bridal Gifts (Restriction) Act, 1976

WHEREAS it is expedient to amend the Dowry and Bridal, Gifts (Restriction) Act, 1976 (XLIII of 1976), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Dowry and Bridal Gifts (Restriction) (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of section 3, Act XLIII of 1976.**—In the Dowry and Bridal Gifts (Restriction) Act, 1976 (XLIII of 1976), hereinafter referred to as the said Act, in section 3,—

(a) after sub-section (1), the following new sub-section shall be inserted, namely :—

"(1A) No person shall give or accept, or enter into an agreement to give or to accept dowry, bridal gifts or presents of a value exceeding the aggregate value specified in sub-section (1)." ; and

Price : Ps. 9

[2310 Ex. Gaz.]

(b) for sub-section (2) the following shall be substituted, namely :—

"(2) No dowry, bridal gifts or presents may be given before six months or after one month of *nikah* and, if *rukhsati* takes place some time after *nikah* after one month of such *rukhsati*. .

3. **Omission of section 7, Act XLIII of 1976.**—In the said Act, section 7 shall be omitted.

4. **Substitution of section 8, Act XLIII of 1976.**—In the said Act, for section 8 the following shall be substituted, namely :—

"8. *Declaration regarding expenditure to be submitted to Registrar.*—(1) The father of the bridegroom or any other person who arranges the marriage shall, within fifteen days of the expiry of the period fixed under sub-section (2) of section 3 for giving dowry, bridal gifts and presents, submit a declaration to the Registrar solemnly affirming that the total expenditure on the marriage including dowry, bridal gifts, presents and entertainments did not exceed the limits laid down in this Act.

(2) The Registrar shall forward the declaration submitted under sub-section (1) to the Deputy Commissioner within fifteen days of receipt of such declaration.

8A. Complaints against violation of the Act.—If any person attending a marriage ceremony is satisfied that the provisions of this Act or the rules made thereunder have been contravened in respect of such ceremony, he may submit a complaint, giving full particulars of the contravention, to the Deputy Commissioner.".

5. **Amendment of section 9, Act XLIII of 1976.**—In the said Act, in section 9,—

(a) in sub-section (1), for the words "which may extend to ten thousand rupees" the words "which shall not be less than the amount proved to have been spent in excess of the maximum limits laid down in this Act" shall be substituted ; and

(b) in sub-section (3), for the word "nine" the word "three" shall be substituted.

6. **Substitution of section 10, Act XLII of 1976.**—In the said Act, for section 10 the following shall be substituted, namely :—

"10. *Power to make rules.*—The Federal Government, in respect of the Islamabad Capital Territory, and a Provincial Government, in respect of the Province, may, by notification in the official Gazette, make rules for carrying out the purposes of this Act.".

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

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PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY

PUBLISHED BY AUTHORITY

ISLAMABAD, MONDAY, JULY 14, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 14th July, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. XXXVII OF 1980

AN

ORDINANCE

further to amendment the Pakistan Army Act, 1952

WHEREAS it is expedient further to amend the Pakistan Army Act, 1952 (XXXIX of 1952), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Pakistan Army (Amendment) Ordinance, 1980.

(2) It shall come into force at once and shall be deemed to have taken effect on the first day of May, 1980.

Price : Rs. 9

[2322 Ex. Gaz.]

2. **Amendment of section 176C, Act XXXIX of 1952.**—In the Pakistan Army Act, 1952 (XXXIX of 1952), in section 176C,—

(a) in sub-section (1), for the words "Deputy Chief of Army Staff" the words "Vice Chief of the Army Staff or Deputy Chief of the Army Staff" shall be substituted; and

(b) in sub-section (2), for the word "The" the words and commas "The Vice Chief of the Army Staff or, as the case may be, the" shall be substituted.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

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PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, MONDAY, JULY 21, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 21st July, 1980

No. F. 17 (1)/80-Pub.—The following Ordinances made by the President are hereby published for general information :—

ORDINANCE No. XXXVIII OF 1980

AN

ORDINANCE

further to amend the Industrial Statistics Act, 1942

WHEREAS it is expedient further to amend the Industrial Statistics Act, 1942 (XIX of 1942), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Industrial Statistics (Amendment) Ordinance, 1980.

Price : Ps. 19

[2337 Ex. Gaz.]

(2) It shall come into force at once.

2. **Amendment of section 8, Act XIX of 1942.**—In the Industrial Statistics Act, 1942 (XIX of 1942), in section 8, for the words "five hundred rupees" the words "five thousand rupees" shall be substituted.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

ORDINANCE No. XXXIX OF 1980

AN

ORDINANCE

to repeal the National Development Volunteer Programme Act, 1973

WHEREAS it is expedient to repeal the National Development Volunteer Programme Act, 1973 (XLIX of 1973);

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

1. **Short title and commencement.**—(1) This Ordinance may be called the National Development Volunteer Programme (Repeal) Ordinance, 1980.

(2) It shall come into force at once and shall be deemed to have taken effect on the first day of June, 1980.

2. **Repeal.**—The National Development Volunteer Programme Act, 1973 (XLIX of 1973), is hereby repealed.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

ORDINANCE No. XL OF 1980

AN

ORDINANCE

to amend the Cigarettes (Printing of Warning) Ordinance, 1979

WHEREAS it is expedient to amend the Cigarettes (Printing of Warning) Ordinance, 1979 (LXXIII of 1979), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Cigarettes (Printing of Warning) (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of section 1, Ordinance LXXIII of 1979.**—In the Cigarettes (Printing of Warning) Ordinance, 1979 (LXXIII of 1979), in section 1,—

(a) in the marginal heading, after the word "extent", the comma and word ", application" shall be inserted ;

(b) after sub-section (2), the following new sub-section shall be inserted, namely :—

"(2A) It shall apply to cigarettes manufactured for consumption in Pakistan." ; and

(c) in sub-section (3), for the word "July" the word "September" shall be substituted.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

CORRIGENDUM

[*to the* Gazette of Pakistan, Extraordinary, *Part I, dated the 20th August, 1979 containing Ordinance No. XXXIX of 1979.*]

Page 382 : In line 12, *for* "to or" *read* "two or more".

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PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033
L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, SATURDAY, AUGUST 9, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 9th August, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. XLI OF 1980

AN

ORDINANCE

further to amend the Pakistan Penal Code

WHEREAS it is expedient further to amend the Pakistan Penal Code (Act XLV of 1860), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Pakistan Penal Code (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of section 415, Act XLV of 1860.**—In the Pakistan Penal Code (Act XLV of 1860), in section 415, after the words "that person", the words "or any other person" shall be inserted.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

Price: Ps. 37

[2418 Ex. Gaz.]

CORRIGENDUM

[to the *Gazette of Pakistan, Extraordinary*, Part I, dated the 14th July, 1980 containing Ordinance No. XXXVII of 1980].

Page 413 : In line 4, *for* "amendment" *read* "amend".

CORRIGENDA

[to the *Gazette of Pakistan, Extraordinary*, Part I, dated the 26th June, 1980 containing Ordinance Nos. XXVI to XXXII of 1980].

Page 382 : In line 4, *for* " sub-clause (1)" *read* " sub-clause (i)".

" " : In line 11, *for* " one corore of " *read* " one crore of " the words " thirty million" shall be substituted.'.

" " : In line 2 from the bottom, *for* " omitted ; and" *read* " omitted;".

" 383 : In line 10, *for* " (1)" *read* " (f)".

" 384 : In line 4 from the bottom, *for* "inserted" *read* "substituted".

" " : In lines 2 and 1 from the bottom, *for* "hpothecation" *read* "hypothecation".

" 385 : In line 15, *for* "one" *read* "once".

" " : In lines 30 and 31, *for* "purpose" *read* "purposes".

" 388 : In line 6, *for* "expendient" *read* "expedient".

" " : *For* line 9, *read* "AND WHEREAS the President is satisfied that circumstances exists which".

" 389 : In line 3, *for* "Federal Government" *read* "Federal Government may,".

" " : In line 11, *for* "condition" *read* "conditions".

" 391 : In line 9, from the bottom, *for* "prepared" *read* "prepare".

" 393 : In line 18, *for* "provision" *read* "provisions".

" 394 : In line 6, from the bottom, *for* "(c)" *read* "(b)".

" 395 : In lines 28 and 29, *for* " notification, in " *read* "notification in".

" 396 : In line 7, from the bottom, *for* "may oppoint" *read* "or may appoint".

" 397 : In line 13, from the bottom, *for* "thosand" *read* "thousand".

No. F. 17 (2)/80-Pub.—The following Order made by the President is hereby published for general information :—

THE PAKISTAN DEFENCE OFFICERS HOUSING AUTHORITY ORDER, 1980

PRESIDENT'S ORDER NO. 7 OF 1980

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all the powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title, extent and commencement.**—(1) This Order may be called the Pakistan Defence Officers Housing Authority Order, 1980.

(2) It extends to the specified area.

(3) It shall come into force at once.

2. **Definitions.**—In this Order, unless there is anything repugnant in the subject or context,—

(a) "Administrator" means the Administrator of the Authority ;

(b) "Authority" means the Pakistan Defence Officers Housing Authority established under Article 4 ;

(c) "Chairman" means the Chairman of the Governing Body ;

(d) "Club" means the Defence Society Club set up by the Society ;

(e) "Executive Board" means the Executive Board constituted under clause (2) of Article 5 ;

(f) "Foundation" means the Defence Society's Educational Foundation registered under the Societies Registration Act, 1860 (XXI of 1860) ;

(g) "Governing Body" means the Governing Body constituted under clause (1) of Article 5 ;

(h) "prescribed" means prescribed by rules or regulations ;

(i) "President" means the President of the Executive Board ;

(j) "project" means any project of housing or development of land undertaken or planned by the Society or the Executive Board ;

(k) "regulations" means regulations made under this Order ;

(l) "rules" means rules made under this Order ;

(m) "scheme" means any financial scheme or development scheme undertaken, planned or made by the Society or the Executive Board ;

(n) "School" means the Defence Society Junior Model School established by the Society under the Memorandum of Association of the Foundation ;

(o) "Secretary" means the Secretary of the Authority ;

(p) "Society" means the Pakistan Defence Officers Co-operative Housing Society Limited, Karachi, registered under the Co-operative Societies Act, 1925 (Bombay Act VII of 1925) ; and

(q) "specified area" means all land acquired by or leased to the Society in any manner before the commencement of this Order and includes any land that may be acquired by or leased to the Authority after such commencement.

3. **Order to over-ride other laws.**—This Order shall have effect notwithstanding anything contained in any other law for the time being inforce or the Memorandum and Articles of Association of the Society or of the Foundation.

4. **Establishment of the Authority.**—(1) Upon the commencement of this Order, there shall be established an Authority to be known as the Pakistan Defence Officers Housing Authority for carrying out the purposes of this Order.

(2) The Authority shall be a body corporate, having perpetual succession and a common seal, with power, subject to the provisions of this Order, to acquire and hold property, both movable and immovable, and shall by the said name sue and be sued.

5. **Management.**—(1) The general direction and administration of the affairs of the Authority shall vest in the Governing Body which shall consist of the Secretary-General, Ministry of Defence, Government of Pakistan, as its Chairman and the following officers as its members, namely :—

(a) Vice Chiefs of Staff of the three Services or one Principal Staff Officer from each of the three Services to be nominated by the respective Chiefs of Staff ;

(b) the President ;

(c) the Director, Military Lands and Cantonments ; and

(d) the Administrator.

(2) There shall be an executive Board consisting of the Corps Commander posted at Karachi, or, if there is none at Karachi, the most senior serving Armed Forces officer posted at Karachi, as its President and the following officers as its members, namely :—

(a) a serving Naval officer not below the rank of a Commodore posted at Karachi, to be nominated by the Chief of the Naval Staff ;

(b) a serving Air Force officer not below the rank of an Air Commodore posted at Karachi, to be nominated by the Chief of the Air Staff ;

(c) a serving Army officer not below the rank of a Brigadier posted at Karachi, to be nominated by the Chief of the Army Staff ;

(d) the Administrator ; and

(e) coopted members, to be appointed by the Executive Board for a period not exceeding two years at a time, provided that such coopted members shall not have any right of vote.

(3) The Executive Board shall exercise all administrative, executive and financial powers and do all acts and things which may be exercised or done by the Authority.

(4) The Executive Board in discharging its functions shall act on sound principles of development, town planning and housing, and shall be guided on questions of policy by such directions as may be given to it from time to time by the Governing Body which shall be the sole judge as to whether a question is a question of policy, and the Executive Board shall be bound to carry out such instructions.

6. **Meetings of the Governing Body and Executive Board.**—(1) The Governing Body shall meet at least once every year, on such date, time and place as may be fixed by the Chairman, and at such meeting it shall approve the budget and audit report of the Authority laid before it by the Executive Board and review the progress and activities of the Authority as well as lay down the matters of policy for the guidance of the Executive Board and transact such other business as may be laid before it by the Executive Board.

(2) The Executive Board shall meet as often as may be required or considered necessary by the Administrator in consultation with the President and at such meetings the Executive Board shall transact such business as may be laid before it by the Administrator.

(3) The meetings of the Governing Body shall be prescribed over by the Chairman and, in his absence, by the most senior Vice Chief of Staff or Principal Staff Officer.

(4) The meetings of the Executive Board shall be prescribed over by the President and, in his absence, by the next most senior serving officer on the Executive Board.

(5) All meetings of the Governing Body and the Executive Board shall be convened by the Secretary who shall record, maintain and keep the minutes of all such meetings.

7. **Delegation of powers.**—(1) The Governing Body may, from time to time, by resolution, delegate, subject to such conditions as it may impose, to the Executive Board all or any of its powers, duties and functions under this Order.

(2) The Executive Board may, from time to time, by resolution, delegate, subject to such conditions as it may impose, to the Administrator all or any of its powers, duties and functions under this Order including those delegated to it under clause (1).

8. **Annual report and accounts.**—The Executive Board shall submit to the Governing Body, as soon as may be after the end of every financial year but before the thirty first day of December next following, a general report on its affairs including accounts, balance-sheet and audit report for that year.

9. **Powers duties and functions of Executive Board.**—(1) Subject to other provisions of this Order, the Executive Board may take such measures and exercise such powers as may be necessary for carrying out the purposes of this Order.

(2) Without prejudice to the generality of the foregoing powers, the Executive Board may—

(i) acquire any land in accordance with the law for the time being in force in the Province of Sind ;

(ii) undertake any works in pursuance of any scheme or project ;

(iii) incur and expenditure ;

(iv) procure plant, machinery, instruments and materials ;

(v) impose and recover, alter, vary or enhance development charges, instalments, cost of apartments, housing units of schemes and projects and transfer fees and other charges ;

(vi) enter into and perform all such contracts on behalf of the Authority as it may consider necessary ;

(vii) retain, lease, sell, exchange, rent or otherwise dispose of any land vested in the Authority ;

(viii) cancel any housing unit in a planned housing project or scheme, either in default of payment of instalments called, for or on violation of any terms and conditions for such project or scheme by allottees, transferees or lessees ; and

(ix) do all such acts, deeds and things which may be necessary or expedient for the proper planning and development of the specified area.

(3) No master plan, planning or development scheme shall be prepared by any local body or agency for the specified area without prior consultation with, and approval of, the Executive Board.

10. **Powers of the Executive Board to raise funds.**—The Executive Board may raise funds for the purpose of raising its working capital in such manner as it may think proper, through loans or levy of any charges which may be prescribed by it under the rules.

11. **Administrator, his duties, functions and powers.**—(1) The administrator shall be the Chief Executive of the Authority and shall exercise all executive powers, delegated or otherwise, in accordance with the policy laid down by the Governing Body and the directions or decisions of the Executive Board subject to the provisions of this Order, the rules and regulations.

(2) The Administrator shall, either by himself or through an officer appointed by the Executive Board in this behalf, carry on the correspondence of the Authority and shall sign, verify, pursue and file all plaints, written statements, appeals, affidavits, petitions, applications, vakalatnamas and such other documents on behalf of the Authority in any court, tribunal or authority, in the prosecution or defence of any suit, appeal, petition and proceedings which may be instituted by or against the Authority in or before any court, tribunal or authority.

12. **Schemes, projects, works to be for public purposes.**—All schemes, projects and works undertaken by or on behalf of the Authority under this Order shall be deemed to be schemes, projects and works for public purposes.

13. **Appointment of officers, etc.**—The Authority may appoint such officers functionaries, employees, experts, consultants and advisers as it may consider necessary for the performance of its functions under this Order and in such manner and on such terms and conditions as may be prescribed by rules.

14. **Transfer of the employees, etc., of the Society, School and Club.**—(1) Notwithstanding anything to the contrary in any contract or agreement or in the conditions of service, every employee, functionary, officer, expert, consultant and adviser of the Society, School and Club shall, on the commencement of this Order, stand transferred to the Authority on the same terms and conditions as were applicable to him before the commencement of this Order until his employment under the Authority is terminated in accordance with his conditions of service or his terms and conditions of service are altered by rules.

(2) Notwithstanding anything contained in clause (1) or in any contract of service, the Authority may alter the terms and conditions of service of the employees, functionaries, officers, experts, consultants and advisers in such manner as may be prescribed by rules; and if the alteration is not acceptable to any such employee, functionary, expert, consultant or adviser, the Authority may terminate his employment and on such termination he shall be entitled to claim only gratuity and other dues as may be admissible to him under the rules applicable to him before the commencement of this Order.

15. **Industrial Relations Ordinance, 1969, etc., not to apply.**—Nothing contained in the Industrial Relations Ordinance, 1969 (XXIII of 1969), or in any other law relating to labour for the time being in-force shall apply in relation to the Authority or any of the employees, functionaries, officers, experts, consultants or advisers of the Authority.

16. **Employees of the Authority to be public servants.**—The employees, functionaries, officers, experts, consultants and advisers of the Authority shall, when acting or purporting to act in pursuance of any of the provisions of this Order, be deemed to be public servants within the meaning of section 21 of the Pakistan Penal Code (Act XLV of 1860).

17. **Dissolution of the Society, etc.**—Upon the commencement of this Order, the Society, the Executive Committee of the Club and the Foundation together with its Board of Governors shall stand dissolved and upon such dissolution,—

(a) all assets, rights, powers, authorities and privileges and all property, movable and immovable, cash and bank balance, reserve funds, investments and all other interests and rights in or arising out of such property and all liabilities and obligations of whatever kind of the Society, Club or Foundation shall be transferred to and vest in the Authority;

(b) all contracts and agreements entered into, all rights acquired and all matters and things engaged to be done by, with or for the Society, Club or Foundation before such dissolution shall be deemed to have been entered into, acquired or engaged to be done by, with or for the Authority;

(c) all leases executed and all grants made of all lands in the name of the Society, Club or Foundation before such dissolution shall be deemed to be leases executed and grants made in the name of the Authority;

(d) all contracts, projects, schemes, work (whether in progress or not) and all guarantees, undertakings, obligations, liabilities and mortgages, executed or subsisting in the name of the Society, Club or Foundation before such dissolution shall be deemed to be contracts,

projects, schemes, works, guarantees, undertakings, obligations, liabilities and mortgages of the Authority;

(e) all pending disputes in respect of the Society under section 54 or any other provision of the Co-operative Societies Act, 1925 (Bombay Act VII of 1925), shall stand transferred to and be decided by the Administrator and any party aggrieved by his decision shall have the right of appeal to the Executive Board whose decision thereon shall be final and shall not be liable to be called in question in any Civil or Revenue Court;

(f) all appeals and revisions pending either before the Registrar or the Provincial Government under the provisions of the aforesaid Act shall stand transferred to the Executive Board whose decision thereon shall be final and shall not be liable to be called in question in any Civil or Revenue Court;

(g) all suits, petitions and other legal proceedings instituted by or against the Society, Club or Foundation before such dissolution shall be deemed to be suits, petitions, and proceedings by or against the Authority and shall proceeded or otherwise dealt with accordingly; and

(h) all allotments and transfers of plots, whether residential, commercial or otherwise, made by the Society before such dissolution shall be deemed to be allotments and transfers made by the Authority:

Provided that the Executive Board may—

(i) cancel such allotments which were made or issued in contravention of the bye-laws of the Society or the resolution of the Managing Committee of the Society;

(ii) alter the area of any plot involving duplicate allotments and re-allot the same in such manner as it may consider appropriate; and

(iii) pass such orders in respect of transfer of plots involving duplicate allotments as it may deem fit.

18. **Power to cancel allotments, etc.**—(1) The Executive Board may cancel any allotment, transfer, licence or lease in respect of any plot or housing unit in any project or scheme in the specified area if the allottee, transferee, licencee or lessee fails to pay the dues or instalments including development charges in respect of such plot or housing unit, within six months from the date of receipt of the demand in writing or within such extended time as the Executive Board may, in special case, fix, and thereupon the plot or the housing unit, with or without construction thereon, shall be resumed by the Authority.

(2) When a plot or a housing unit is resumed by the Authority under clause (1), the Authority shall sell it by public auction or otherwise and refund the sale proceeds, after deducting its dues and the expenses incurred on the public auction, to the defaulting allottee, transferee, licencee or, as the case may be, lessee.

19. **Indemnity.**—No suit, prosecution or other legal proceedings shall lie against the Chairman, President, Administrator, member of the Governing Body or the Executive Board, or any officer, employee, functionary, expert, consultant or adviser of the Authority for anything which is in good faith done or intended to be done under this Order or under the rules or regulations.

20. **Power of the Governing Body to issue directions in certain cases.**—When any act or thing is required by this Order to be done but no provision or sufficient provision has been made in respect of the functionary of the Authority by whom, or the manner in which, it shall be done, then it shall be done by such functionary of the Authority and in such manner as the Governing Body may direct.

21. **Transitional provisions.**—(1) The person working as Managing Director of the Society at the commencement of this Order shall continue to exercise the powers and perform the functions of the Administrator in accordance with such directions as the President may give till such time as the Administrator is appointed under this Order.

(2) The person working as Secretary of the Society at the commencement of this Order shall continue to exercise the powers and perform the functions of the Secretary of the Authority till such time as the Secretary of the Authority is appointed under this Order.

(3) Until rules are made for the management and running of the Club and School, the President shall appoint committees to manage and run the Club and School in accordance with such directions as may be issued by him from time to time.

22. **Power to make rules.**—The Governing Body may, by notification in the official Gazette make rules for carrying out the purposes of this Order.

23. **Power to make regulations.**—The Executive Board may make such regulations not inconsistent with the provisions of this Order and the rules as it may consider necessary or expedient for the administration and management of the affairs of the Authority.

24. **Bifurcation of Karachi Cantonment into two, etc.**—(1) On the commencement of this Order, the Karachi Cantonment in existence immediately before such commencement, hereinafter referred to as the existing Cantonment, shall stand bifurcated into two cantonments as follows :—

(a) the Karachi Cantonment, comprising all areas of the existing Cantonment lying to the North of the Karachi—Drigh Road main railway line ; and

(b) the Clifton Cantonment, comprising all areas of the existing Cantonment other than those specified in paragraph (a).

(2) Until the Federal Government otherwise directs, by notification in the official Gazette, the two cantonments referred to in clause (1) shall be deemed to be Class II cantonments for the purposes of the Cantonments Act, 1924 (II of 1924), hereinafter referred to as the Act, which shall apply to the said cantonments subject to the provisions of this Order.

(3) The elected members of the Board of the existing Cantonment elected from the wards lying to the North of the aforesaid railway line and the elected members of the said Board representing women, workers and peasants, shall become members of the Board for the Karachi Cantonment while those elected from the wards lying to the South of the aforesaid railway line shall become members of the Board for the Clifton Cantonment, and shall hold office therein for the unexpired period of their term as members of the Board of the existing Cantonment.

(4) In the Board for the Clifton Cantonment, one seat shall be reserved for women and one for peasants, workers and minority communities and steps shall be taken for the election of members to those seats in accordance with the Act.

(5) The wards into which the existing Cantonment stands divided shall become the wards of the Karachi Cantonment or, as the case may be, the Clifton Cantonment so, however, that the portion of ward No. 6 of the existing Cantonment falling to the North of the aforesaid railway line shall become a part of ward No. 1 of the Karachi Cantonment and the portion of ward No. 5 of the existing Cantonment falling to the South of the aforesaid railway line shall become a part of ward No. 6 of the Clifton Cantonment.

(6) On the commencement of this Order, such portion of the cantonment fund and other property vesting in the Board for the existing Cantonment, and such portion of the liabilities of the said Board, as the Federal Government may by order direct shall stand transferred to the Board for the Clifton Cantonment.

(7) All taxes, fees, rates and cesses imposed or levied in the existing Cantonment immediately before the commencement of this Order shall continue to be imposed or levied in the Karachi Cantonment and the Clifton Cantonment until abolished or altered in accordance with the provisions of the Act.

(8) All rules and bye-laws made under the Act and in force in the existing Cantonment immediately before the commencement of this Order shall continue to be in force in the Karachi Cantonment and the Clifton Cantonment until they are repealed, amended or modified in accordance with the provisions of the Act.

(9) If any difficulty arises in giving effect to any of the provisions of this Order, the Federal Government may make such provision for the removal of the difficulty as it may deem fit.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L. 7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, TUESDAY, AUGUST 12, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 12th August, 1980

No. F. 17 (2)|80-Pub.—The following Order made by the President is hereby published for general information :—

PRESIDENT'S ORDER No. 8 OF 1980

WHEREAS it is expedient to amend the Governors and Acting Governors (Appointment) Order, 1978 (P.O. No. 14 of 1978), for the purpose hereinafter appearing ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977 read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. (1) This Order may be called the Governors and Acting Governors (Appointment) (Amendment) Order, 1980.

(2) It shall come into force at once.

2. In the Governors and Acting Governors (Appointment) Order, 1978 (P.O. No. 14 of 1978) in Article No. 6 after the words "Province Concerned" and before the word "Oath", the following shall be inserted, namely :—

"or any other person to be nominated by either".

GENERAL,
M. ZIA-UL-HAQ,
President and CMLA.

Rawalpindi, the 12th August, 1980.

MIR MOHAMMAD ALI,
Draftsman|Additional Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

Price : Ps. 9

[2433 Ex. Gaz.]

REGISTERED No. S. 1033 / L.-7646

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PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 2nd September, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. XLII OF 1980

AN

ORDINANCE

to consolidate and amend the law relating to Courts of Admiralty

WHEREAS it is expedient to consolidate and amend the law relating to Courts of Admiralty ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Admiralty Jurisdiction of High Courts Ordinance, 1980.

(2) It shall come into force at once.

Price : Ps. 19

[2501 Ex. Gaz.]

2. **Definitions.** In this Ordinance, unless there is anything repugnant in the subject or context,—

(a) "aircraft" means any machine which can derive support in the atmosphere from reactions of the air, and includes balloons, whether captive or free, airships, kites, gliders and flying machines;

(b) "charges" does not include light dues, local light dues or any other charges in respect of lighthouses, buoys, beacons or pilotage;

(c) "cause" includes any cause, suit, action or other proceeding in the High Court in the exercise of its Admiralty jurisdiction;

(d) "goods" includes baggage;

(e) "internal waters" includes any part of the sea adjacent to the coast of Pakistan as may be notified by the Federal Government;

(f) "master" includes every person, except a pilot or harbour master, having command or charge of a ship;

(g) "Merchant Shipping Acts" means the Merchant Shipping Acts, 1894—1932;

(h) "party" includes every person served with notice of, or intervening in, or attending, any proceeding, whether named as party to that proceeding or not;

(i) "port" means any port, harbour, river, estuary, haven, dock, canal or other place, so long as a person or body of persons is empowered by or under the law to make charges in respect of ships entering it or using the facilities therein; and "limits of a port" means the limits thereof as fixed by or under the law;

(j) "proceedings" includes both actions and matters;

(k) "ship" includes any description of vessel used in navigation; and

(l) "territorial waters" means waters beyond the land territory and internal waters of Pakistan measured from the base line up to such limit as may be declared from time to time by the Federal Government.

3. **Admiralty jurisdiction of the High Court.**—(1) The Sind High Court and the High Court of Baluchistan shall have and exercise, within their respective territorial jurisdiction, Admiralty jurisdiction as is in this Ordinance provided and the Lahore High Court and the Peshawar High Court shall, within their respective territorial jurisdiction, have and exercise the said jurisdiction in cases in which any question or claim relating to aircraft is to be determined.

(2) The Admiralty jurisdiction of the High Court shall be as follows, that is to say, jurisdiction to hear and determine any of the following causes, questions or claims—

(a) any claim to the possession or ownership of a ship or to the ownership of any share therein or for recovery of documents of title and ownership of a ship, including registration certificate, log book and such certificates as may be necessary for the operation or navigation of the ship;

(b) any question arising between the co-owners of a ship as to possession, employment or earnings of that ship;

(c) any claim in respect of a mortgage of or charge on a ship or any share therein;

(d) any claim for damage done by a ship ;

(e) any claim for damage received by a ship ;

(f) any claim for loss of life or personal injury sustained in consequence of any defect in a ship or in her apparel or equipment, or of the wrongful act, neglect or default of the owners, charterers or persons in possession or control of a ship or of the master or crew thereof or of any other person for whose wrongful acts, neglects or defaults, the owners, charterers or persons in possession or control of a ship are responsible, being an act, neglect or default in the navigation or management of the ship, in the loading, carriage or discharge of goods on, in or from the ship or in the embarkation, carriage or disembarkation of persons on, in or from the ship ;

(g) any claim for loss of or damage to goods carried in a ship ;

(h) any claim arising out of any agreement relating to the carriage of goods in a ship or to the use or hire of a ship ;

(i) any action or claim in the nature of salvage of life from a ship or cargo or any property on board a ship or the ship itself or its apparel, whether services rendered on the high sea or within territorial waters or internal waters or in a port, including any claim arising by virtue of the application by or under section 12 of the Civil Aviation Ordinance, 1960 (XXXII of 1960), of the law relating to salvage to aircraft and their apparel and cargo ;

(j) any claim in the nature of towage in respect of a ship or an aircraft, whether services were rendered on the high sea or within territorial waters or internal waters or in a port ;

(k) any claim in the nature of pilotage in respect of a ship or an aircraft ;

(l) any claim in respect of necessaries supplied to a ship ;

(m) any claim in respect of the construction, repair or equipment of a ship or dock charges or dues ;

(n) any claim by a master or members of the crew of a ship for wages and any claim by or in respect of a master or member of the crew of a ship for any money or property which, under any of the provisions of the Merchant Shipping Acts or the Merchant Shipping Act, 1923 (XXI of 1923), is recoverable as wages or in the court and in the manner in which wages may be recovered ;

(o) any claim by a master, shipper, charterer or agent in respect of disbursements made on account of a ship ;

(p) any claim arising out of an act which is or is claimed to be a general average act ;

(q) any claim arising out of bottomry or respondentia ;

(r) any claim for the forfeiture or condemnation of a ship or of goods which are being or have been carried, or have been attempted to be

carried, in a ship as a Navel Prize or in violation of customary law of the sea or otherwise, or for the restoration of a ship or any such goods after seizure, or for droits of Admiralty,

together with any other jurisdiction for the grant of such reliefs as are provided under the Merchant Shipping Acts or the Merchant Shipping Act, 1923 (XXI of 1923), any other jurisdiction which was vested in the High Court as a Court of Admiralty immediately before the commencement of this Ordinance or is conferred by or under any other law and any other jurisdiction connected with ships or aircraft in respect of things done at sea which has by tradition or custom of the sea been exercised by a Court of Admiralty apart from this section.

(3) The jurisdiction of the High Court under clause (b) of sub-section (2) includes power to settle any account outstanding and unsettled between the parties in relation to the ship, and to direct that the ship, or any share thereof, shall be sold, and to make such other order as the Court thinks fit.

(4) The reference in clause (i) of sub-section (2) to claims in the nature of salvage includes a reference to such claims for services rendered in saving life from a ship or an aircraft or in preserving cargo, apparel of wreck as, under any law for the time being in force, are authorised to be made in connection with a ship or an aircraft.

(5) The preceding provisions of this section apply—

(a) in relation to all ships or aircraft, whether Pakistani or not and whether registered or not and wherever the residence or domicile of their owners may be ;

(b) in relation to all claims, wheresoever arising including, in the case of cargo or wreck salvage, claims in respect of cargo or wreck found on land ; and

(c) so far as they relate to mortgages and charges, to all mortgages or charges, whether registered or not and whether legal or equitable, including mortgages and charges created under foreign law :

Provided that nothing in this sub-section shall be construed as extending the cases in which money or property is recoverable under any of the provisions of the Merchant Shipping Acts or the Merchant Shipping Act, 1923 (XXI of 1923).

4. **Mode of exercise of Admiralty jurisdiction.**—(1) Subject to the provisions of section 5, the Admiralty jurisdiction of the High Court may in all cases be invoked by an action in personam.

(2) The Admiralty jurisdiction of the High Court may in the cases mentioned in clauses (a) to (d), (i) and (r) of sub-section (2) of section 3 be invoked by an action in rem against the ship or property in question.

(3) In any case in which there is a maritime lien or other charge on any ship, aircraft or other property of the amount claimed, the Admiralty jurisdiction of the High Court may be invoked by an action in rem against that ship, aircraft or property.

(4) In the case of any such claim as is mentioned in clauses (e) to (h) and (j) to (q) of sub-section (2) of section 3, being a claim arising in connection with

a ship, where the person who would be liable on the claim in an action in personam was, when the cause of action arose, the owner or charterer of, or in possession or in control of, the ship, the Admiralty jurisdiction of the High Court may, whether the claim gives rise to a maritime lien on the ship or not, be invoked by an action in rem against—

(a) that ship, if at the time when the action is brought it is beneficially owned as respects majority shares therein by that person ; or

(b) any other ship which, at the time when the action is brought, is beneficially owned as aforesaid.

(5) In the case of a claim in the nature of towage or pilotage in respect of an aircraft, the Admiralty jurisdiction of hte High Court may be invoked by an action in rem against that aircraft if at the time when the action is brought it is beneficially owned by the person who would be liable on the claim in an action in personam.

(6) In the case of a claim in the nature of a maritime lien, other than a claim on a bottomry or respondentia bond or to the possession of the ship, the Admiralty jurisdiction of the High Court may be invoked by an action in personam against the owners of the property which would have been arrested if the proceedings had been in rem.

(7) Notwithstanding anything in the preceding provisions of this section, the Admiralty jurisdiction of the High Court shall not be invoked by an action in rem in the case of any such claim as is mentioned in paragraph (n) of sub-section (2) of section 3 unless the claim relates wholly or partly to wages, including any sum allotted out of wages or adjudged by a competent authority under the relevant law to be due by way of wages.

(8) Where, in the exercise of its Admiralty jurisdiction, the High Court orders any ship, aircraft or other property to be sold, the Court shall have jurisdiction to hear and determine any question arising as to the title to, or priorities of claims in, the proceeds of sale.

(9) In determining for the purposes of sub-section (4) and (5) whether a person would be liable on a claim in an action in personam it shall be assumed that he has his ordinary residence or a place of business within Pakistan.

5. **Jurisdiction in personam of courts in collision and other similar cases.**—(1) No court shall entertain an action in personam to enforce a claim to which this section applies unless—

(a) the defendant has his ordinary residence or a place of business within Pakistan ; or

(b) the cause of action arose within the internal or territorial waters of Pakistan ; or

(c) an action arising out of the same incident or series of incidents is proceeding in the court or has been heard and determined in the court.

(2) No court shall entertain an action in personam to enforce a claim to which this section applies until any proceedings previously brought by the plaintiff in any court outside Pakistan against the same defendant in respect of the same incident or series of incidents have been discontinued or otherwise come to an end.

(3) The preceding provisions of this section shall apply to counter-claims, not being counter-claims in proceedings arising out of the same incident or series of incidents, as they apply to actions in personam, but as if the references to the plaintiff and the defendant were respectively references to the plaintiff on the counter-claim and the defendant to the counter-claim.

(4) The preceding provisions of this section shall not apply to any action or counter-claim if the defendant thereto submits or has agreed to submit to the jurisdiction of the court.

(5) Subject to the provisions of sub-section (2), the High Court shall have jurisdiction to entertain an action in personam to enforce a claim to which this section applies whenever any of the conditions specified in clauses (a) to (c) of sub-section (1) are satisfied.

(6) The claims to which this section applies are claims for damage, loss of life or personal injury caused by ships or arising out of collision between ships or out of the carrying out of or omission to carry out a manoeuvre in the case of one or more of two or more ships or out of non-compliance, on the part of one or more of two or more ships, with the regulations made under section 214 of the Merchant Shipping Act, 1923 (XXI of 1923).

6. **Limitation of maritime lien.**—No action shall be brought before the High Court to enforce a maritime lien for the damage sustained in consequence of collision wheresoever occurring or any other maritime lien unless proceedings therein are commenced within two years from the date of the damage occurring or the maritime lien arising, subject to the discretion of the High Court to extend this period.

7. **Appeals.**—(1) An appeal shall lie to a Bench of two or more Judges of a High Court from a judgment passed or an order made by a single Judge of that Court in the exercise of its Admiralty jurisdiction.

(2) An appeal shall be preferred within thirty days from the date of judgment or order appealed against.

(3) An appeal to the Supreme Court from a judgment or final order of a High Court in the exercise of its Admiralty jurisdiction shall lie only if the value of the subject-matter of the dispute in appeal is not less than one lac rupees and the Supreme Court grants leave to appeal.

8. **Power to make rules.**—The Federal Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Ordinance.

9. **Repeal and saving.**—(1) The Courts of Admiralty (Pakistan) Act, 1891 (XVI of 1891), the Admiralty Court Act, 1840 (3 and 4 Vict. C. 65), and the Admiralty Court Act, 1861 (24 Vict. C. 10), in so far as they apply to, and operate in, Pakistan, are hereby repealed.

(2) Nothing in this Ordinance shall be deemed to authorise proceedings in rem in respect of any claim against the Federation or the arrest, detention or sale of any ship or aircraft of the Pakistan Navy or the Pakistan Air Force or of any cargo or other property belonging to the Federation.

GENERAL,
M. ZIA-UL-HAQ,
President.
S. A. NUSRAT,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, TUESDAY, SEPTEMBER 2, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 2nd September, 1980

No. F. 17 (2)/80-Pub.—The following Orders made by the President are hereby published for general information :—

THE HIGH COURT JUDGES (OATH OF OFFICE) (AMENDMENT) ORDER, 1980

PRESIDENT'S ORDER No. 9 OF 1980

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title and commencement.**—(1) This Order may be called the High Court Judges (Oath of Office) (Amendment) Order, 1980.

(2) It shall come into force at once.

2. **Amendment of Schedule, P. (P.P.) O. No. 1 of 1977.**—In the High Court judges (Oath of Office) Order, 1977, [President's (Post-Proclamation) Order No. 1 of 1977], in the Schedule, after the full stop at the end, the words, brackets and full stop " May Allah Almighty help and guide me (Amen). " shall be added.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

Price : Ps. 9

[2502 Ex. Gaz.]

THE SUPREME COURT JUDGES (OATH OF OFFICE) (AMENDMENT) ORDER, 1980

PRESIDENT'S ORDER NO. 10 OF 1980

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title and commencement.**—(1) This Order may be called the Supreme Court Judges (Oath of Office) (Amendment) Order, 1980.

(2) It shall come into force at once.

2. **Amendment of Schedule, P. (P.P.) O. No. 9 of 1977.**—In the Supreme Court Judges (Oath of Office) Order, 1977 [President's (Post-Proclamation) Order No. 9 of 1977], in the Schedule, after the full stop at the end, the words, brackets and full stop " May Allah Almighty help and guide me (Amen). " shall be added.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
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REGISTERED No S - 1033 / L - 7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, WEDNESDAY, SEPTEMBER 10, 1980

PART I

Act, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 10th September, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. XLIII OF 1980

AN

ORDINANCE

to provide for the establishment of the National Institute of Health

WHEREAS it is expedient to provide for the establishment of the National Institute of Health and for matters connected therewith or ancillary thereto ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

CHAPTER I

PRELIMINARY

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the National Institute of Health Ordinance, 1980.

Price : Ps. 25

[2521 Ex. Gaz.]

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Definitions.**—In this Ordinance, unless there is anything repugnant in the subject or context,—

(a) "Board" means the Board of Governors of the Institute ;

(b) "Chairman" means the Chairman of the Board ;

(c) "Division" means a unit of the Institute ;

(d) "Executive Director" means the Executive Director of the Institute ;

(e) "Institute" means the National Institute of Health established under section 3 ;

(f) "member" means member of the Board ; and

(g) "prescribed" means prescribed by rules made under this Ordinance.

3. **Establishment of the Institute.**—(1) As soon as may be after the commencement of this Ordinance, the Federal Government shall establish, in accordance with the provisions of this Ordinance, an Institute to be called the National Institute of Health.

(2) The Institute shall be a body corporate having perpetual succession and a common seal with power, subject to the provisions of this Ordinance, to acquire, hold and dispose of property, both movable and immovable, and shall by the name specified in sub-section (1) sue and be sued.

(3) The headquarters of the Institute shall be at Islamabad.

CHAPTER II

GENERAL

4. **Functions of the Institute.**—The functions of the Institute shall be,—

(a) to advise the Federal Government on the control of diseases by suitable methods ;

(b) to implement all the schemes and proposals approved by the Federal Government for it ;

(c) to investigate epidemics and other communicable diseases and to conduct research on these problems using modern techniques and achieve excellence in this behalf and to collaborate with other concerned agencies under the Federal Government or the Provincial Governments ;

(d) to develop methodology and standardise techniques for the investigation of various diseases prevalent in the country ;

(e) to dissipate these techniques to the people working in the profession by holding training courses ;

(f) to develop an Institute of Tropical Diseases for research and training ;

(g) to function as National Type Culture Collection Centre ;

(h) to develop a National Virus Reference Centre ;

(i) to conduct research and training in community medicine and health services development ;

(j) to control environment with special reference to air, water and food pollution ;

(k) to analyse and test the quality of drugs and act as the laboratory for the purpose of sub-section (5) of section 22 of the Drugs Act, 1976 (XXXI of 1976);

(l) to function as sole producer of vaccines and sera for prophylactic and the therapeutic use and acquire capability of meeting domestic and foreign demands;

(m) to conduct research on traditional system of medicine and to collaborate with the international agencies;

(n) to impart training in drug analysis;

(o) to collaborate with the World Health Organisation in quality control of drugs;

(p) to conduct research on applied nutrition like Clinical Nutrition and Food Analysis and undertake nutrition education programme;

(q) to advise the Federal Government is developing food standards and pure food laws in collaboration with the international agencies like the World Health Organisation and the Food and Agriculture Organisation;

(r) to train medical laboratory technicians and technologists;

(s) to undertake repair and maintenance of sophisticated electromedical equipment for other institutions on agreed terms and conditions;

(t) to function as a source of supply of small laboratory animals for use in the research and other fields on agreed terms and conditions; and

(u) to perform such other functions related to the matters aforesaid as the Board may decide with the approval of the Federal Government.

(2) The Institute may, with the approval of the Federal Government, on behalf of a Provincial Government, perform functions relating to research and investigation on health problems on such terms and conditions as may be agreed upon between the Institute and such Government.

5. **Board of Governors.**—(1) The President of Pakistan shall be the Patron-in-Chief of the Institute.

(2) The general direction and administration of the affairs of the Institute shall vest in the Board which shall consist of,—

(i)	the Secretary, Ministry of Health and Social Welfare.	*Chairman.*
(ii)	Director-General, Health, Health Division.	*Member.*
(iii)	Financial Adviser, Health Division.	*Member.*
(iv)	Surgeon General or his nominee.	*Member.*
(v)	Chairman, Pakistan Medical Research Council, or his nominee.	*Member.*
(vi)	Vice-Chancellor, Quaid-i-Azam University, or his nominee.	*Member.*
(vii)	two representatives from the public to be nominated by the Federal Government.	*Member.*
(viii)	one representative of the College of Physicians and Surgeons.	*Member.*
(ix)	Executive Director.	*Member/Secretary.*

6. **Term of office of members.**—(1) Unless earlier removed by the Federal Government, the terms of members, other than *ex-officio* members, shall be three years.

(2) A member, other than an *ex-officio* member, may resign his office by writing under his hand addressed to the Federal Government.

(3) When a person is appointed to be a member of the Board by virtue of his holding an office or appointment, he shall cease to be such member when he ceases to hold that office or appointment.

7. **Powers of the Board.**—(1) The Board may,—

(a) frame policies and supervise general management of the affairs of the Institute and do all such acts and take all such steps as are necessary for the promotion and fulfilment of the objectives and functions of the Institute ; and

(b) frame regulations to govern the working of the Institute and to lay down procedure for the conduct of the business of the Board and its various committees and sub-committees.

(2) In the discharge of its functions, the Board shall be guided on questions of policy by the instructions, if any, given to it from time to time by the Federal Government which shall be the sole judge as to whether a question is a question of policy.

8. **Meetings of the Board.**—(1) The meeting of the Board shall be called by the Chairman on such date and at such time and place as may be specified by him :

Provided that,—

(a) not less than one meeting shall be held in every six months ; and

(b) at least eight days' notice shall be given to the members specifying the date, time and place of the meeting.

(2) The annual reports and the accounts of the Institute for every financial year shall be submitted at a meeting of the Board within six months of the end of the financial year to which the accounts relate.

(3) To constitute a quorum at a meeting of the Board not less than five members shall be present.

(4) All the meetings of the Board shall be presided at by the Chairman and, in the absence of the Chairman, by any other member elected for the purpose from amongst the members present.

(5) Subject to such instructions as the Federal Government may give from time to time regarding various matters including matters having financial implications pertaining to the Institute, all matters of the Institute shall be decided at a meeting of the Board by a majority of the members present and voting, and, in the case of equality of votes, the person presiding shall have a casting vote :

Provided that, in an emergency, any matter may be decided by circulation among all the members and any proposal so circulated and approved by a majority of the members shall be as effective and binding as if such proposal had been approved at a regular meeting of the Board.

(6) The Board may from time to time appoint such working groups, committees and sub-committees from amongst its members as it may consider necessary to assist it in the discharge of its functions and to discharge such of its functions as it may assign to them.

(7) No act or proceeding of the Board shall be invalid by reason only of the existence of any vacancy in, or defect in the constitution of, the Board.

9. **Executive Director.**—(1) The Federal Government shall appoint an Executive Director on such terms and conditions as it may decide.

(2) The Executive Director shall be the Secretary of the Board and shall perform the following functions and duties, namely :—

(i) to keep in custody the records and seal of the Institute ;

(ii) to appoint officers and other employees against posts upto Grade 17 in the National Pay Scales ;

(iii) to supervise and control the administration of the Institute, including disciplinary action against employees upto Grade 17 ;

(iv) to authorise payment of monthly salaries and allowances to the employees of the Institute ;

(v) to propose budget estimates and revised budget estimates and place the same before the Board for approval ;

(vi) to allow payment of bills under any head of the approved budget ;

(vii) to issue notices of meetings of the Board and its committees in consultation with the Chairman and to maintain proper record of minutes and proceedings thereof ;

(viii) to take steps for the implementation of the decisions of the Board, working groups, committees and sub-committees without delay ;

(ix) to execute deeds and documents on behalf of the Board ; and

(x) to perform any other duties which may be assigned to him by the Board.

(3) The Executive Director shall not allow capital expenditure on items of civil works or automobiles.

10. **Funds of the Institute.**—The funds of the Institute shall consist of—

(a) grants from the Federal Government and the Provincial Governments ;

(b) donations and endowments ;

(c) sale proceeds of vaccine sera, fee from Laboratory tests and health certificates ;

(d) income from investments and deposits ;

(e) receipts from such sources as may be approved by the Board ;

(f) aid from international agencies and foreign countries obtained with the approval of the Federal Government ; and

(g) loans from national and international agencies obtained with the approval of the Federal Government.

11. **Budget, audit and accounts.**—(1) The Institute shall, with the approval of the Board, submit, by such date as may be prescribed, to the Federal Government its budget in the prescribed form showing its estimated receipts and expenditure.

(2) The funds of the Institute shall be kept in the personal ledger account of the Institute with the National Bank of Pakistan acting as an agent of the State Bank of Pakistan.

(3) The accounts of the Institute shall be maintained in such form and manner as the Auditor-General of Pakistan may from time to time determine in consultation with the Federal Government.

(4) The accounts of the Institute shall be audited by one or more auditors who are chartered accountants within the meaning of the Chartered Accountants Ordinance, 1961 (X of 1961), and are appointed by the Board in consultation with the Auditor-General of Pakistan.

12. **Delegation of powers.**—The Board may, by general or special order in writing, direct that all or any of its powers under this Ordinance shall, subject to such conditions and in such circumstances as may be specified in the order, be exercisable also by the Executive Director or any specified member or officer of the Board.

13. **Appointment of officers, etc.**—(1) The Board of Governors may, subject to the provisions of sub-section (2) and such general or special instructions as the Federal Government may give it from time to time, appoint such officers in Grade 18 and above and engage such advisers as it considers necessary for the efficient performance of its functions, on such terms and conditions as it may deem fit.

(2) The Federal Government may direct the Board or the Executive Director to dispense with the services of any officer, adviser or employee of the Institute.

(3) The Board shall constitute one or more committees for the selection of persons for appointment and promotion of officers and employees in various Grades and advisers of the Institute.

CHAPTER III—MISCELLANEOUS

14. **Employment under the Institute to be employment under the Federal Government.**—Every employment under the Institute shall, for the purposes of the Pakistan Essential Services (Maintenance) Act, 1952 (L III of 1952), be deemed to be employment under the Federal Government and the said Act shall have effect accordingly.

15. **Ordinance XXIII of 1969 not to apply to Institute.**—Nothing contained in the Industrial Relations Ordinance, 1969 (XXIII of 1969), shall apply to or in relation to the Institute or any of the officers and employees of the Institute.

16. **Cooperation with international organisations.**—The Institute may, subject to the prior approval of the Federal Government, cooperate with any foreign authority or international organisation in the field of health on the terms and conditions of any programme or agreement for cooperation to which such authority or organisation is a party, or pursuant to any other international agreement made before or after the commencement of this Ordinance.

17. **Submission of periodical reports.**—The Executive Director shall submit to the Federal Government—

(a) such periodical reports and Summaries as may be required by the Federal Government ;

(b) annual reports on different research activities ;

(c) such periodical returns, accounts, statements and statistics as may be required by the Federal Government ;

(d) information and comments asked for by the Federal Government on any specific point ;

(e) copies of the documents required by the Federal Government ; and

(f) original documents required by the Federal Government for examination or for any other purpose.

18. **Directives from the Federal Government.**—The Federal Government may from time to time issue to the Board such directives and instructions as it may consider necessary for carrying out the purposes of this Ordinance and the Board shall be bound to comply with and carry out such directives and instructions.

19. **Discoveries and inventions to vest in the Institute.**—All rights relating to discoveries and inventions and any improvement in materials, methods, processes, apparatus or equipment made by any officers or employee of the Institute in the course of his employment shall vest in the Institute.

20. **Continuance of certain rules, etc.**—All rules and bye-laws of the National Health Laboratories in force immediately before the commencement of this Ordinance shall, *mutatis mutandis* and so far as they are not inconsistent with any of the provisions of this Ordinance, continue in force until repealed or altered by rules or regulations made under this Ordinance.

21. **Winding up of the Institute, etc.**—(1) No provision of any law relating to the winding up of bodies corporate shall apply to the Institute and the Institute shall not be wound up except by order of the Federal Government and in such manner as the Federal Government may direct.

(2) Upon the commencement of this Ordinance, the National Health Laboratories, Government of Pakistan, headed by the Director, hereinafter referred to as the Laboratories, shall stand dissolved and upon such dissolution,—

(a) all assets, rights, powers, authorities and privileges and all property, movable and immovable, cash and bank balances, reserve funds, investments and all other interests and rights in or arising out of such property and all debts, liabilities and obligations of whatever kind of the Laboratories shall be transferred to and vest in the Institute ;

(b) all contracts entered into and all matters and things engaged to be done with or for the Laboratories before such dissolution shall be deemed to have been entered into, or engaged to be done by, with or for the Institute ; and

(c) all suits and other legal proceedings instituted by or against the Laboratories before such dissolution shall be deemed to be suits and proceedings by or against the Institute and shall be proceeded or otherwise dealt with accordingly.

22. **Transfer of existing employees of the Laboratories to the Institute.**—(1) Notwithstanding anything to the contrary in any contract or agreement or in the conditions of service, every person in the service of Pakistan serving in the Laboratories immediately before the commencement of this Ordinance, including persons on deputation to other organisations or abroad, shall stand transferred to the Institute and become an employee of the Institute on the same terms and conditions, including remuneration, tenure of service, rights and privileges as to pension and gratuity and other matters, as were applicable to him immediately before the commencement of this Ordinance until his employment in the Institute

is terminated in accordance with his conditions of service or his terms and conditions are altered by regulations made under section 24, which shall not be less favourable than those by which he was governed immediately before his transfer to the Institute.

(2) If the alteration in the terms and conditions is not acceptable to an employee, the Institute may terminate his employment by giving him compensation equivalent to three months' remuneration unless the contract of service with such employee provides for a shorter notice of termination.

Explanation.—The compensation payable to an employee under this sub-section shall be in addition to and not in derogation of any of his rights as to pension, gratuity, provident fund money or other benefits to which he may be entitled under his contract of service.

(3) No person in the service of Pakistan who is transferred to the Institute under sub-section (1) shall, notwithstanding anything contained in any law for the time being in force, be entitled to any compensation because of such transfer.

(4) The Federal Government shall pay pension charges and gratuity in respect of, and provident fund accumulations of, each employee transferred to the Institute under sub-section (1) in such manner and to such extent as may be prescribed.

23. **Power to make rules.**—The Federal Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Ordinance.

24. **Power to make regulations.**—The Board may, with the previous approval of the Federal Government, by notification in the official Gazette, make such regulations not inconsistent with the provisions of this Ordinance and the rules made thereunder as it may consider necessary or expedient for the administration and management of the affairs of the Institute.

25. **Removal of difficulties.**—If any difficulty arises in giving effect to any of the provisions of this Ordinance, the Federal Government may make such order, not inconsistent with the provisions of this Ordinance, as may appear to it to be necessary for the purpose of removing the difficulty.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

CORRIGENDA

[to the *Gazette of Pakistan, Extraordinary,* Part I, dated the 2nd September, 1980 containing Ordinance No. XLII of 1980.]

Page 440 : In line 1, *for* "Navel" *read* "Naval".

„ 441 : In line 11, *for* "hte" *read* "the".

„ „ : In line 30, *for* "sub-section" *read* "sub-sections".

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No S - 1033 / L - 7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, WEDNESDAY, SEPTEMBER 10, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 10th September, 1980

No. F. 17 (2)/80-Pub.—The following Orders made by the President are hereby published for general information :—

PRESIDENT'S ORDER No. 11 OF 1980

AN

ORDER

to provide for the distribution of properties in the former State of Chitral.

WHEREAS it is expedient to provide for the distribution of properties in the former State of Chitral ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title and commencement.**—(1) This Order may be called the Distribution of Property (Chitral) Order, 1980.

(2) It shall come into force at once and shall be deemed to have taken effect on the fifteenth day of March, 1978.

Price : Ps. 25

[2520 /Ex. Gaz.]

2. **Order to override other laws.**—This Order shall have effect notwithstanding anything contained in the Acceding State (Property) Order, 1961 (P. O. No. 12 of 1961), or any other law for the time being in force or in any order, agreement, contract, custom or usage.

3. **Definition.**—In this Order, unless there is anything repugnant in the subject or context,—

(a) "Commission" means the Chitral Land Dispute Enquiry Commission appointed by the Provincial Government under its Notification No. 10|5-HSLG. II (TA) 71, dated the thirteenth November, 1971; and

(b) "Provincial Government" means the Government of the North-West Frontier Province.

4. **Distribution of properties.**—The Provincial Government, after taking into consideration the recommendations of the Commission, and subject to any directive given by the Federal Government, shall, by order notified in the official Gazette, determine—

(a) what property is State property of the former State of Chitral; and

(b) what property is private or personal property of the *ex*-Mehtar of Chitral.

5. **Vesting of property.**—On the issue of an order under Article 4, the State property shall vest and shall be deemed to have vested in the Provincial Government on or from the date of coming into force of this Order.

6. **Reference to Provincial Government.**—If any question arises whether a particular property in respect of which an order under Article 4 has not been made is State property or private or personal property of the *ex*-Mehtar, the same shall be referred to the Provincial Government who shall decide this question and set out in its order complete particulars of the property; and such decision shall, save as provided in Article 7, be final.

7. **Review.**—(1) The Federal Government or any person authorised by it in this behalf may at any time, of its or his own motion, review an order passed by itself or any such person under section 7 of the Distribution of Property (Chitral) Regulation, 1974 (Regulation II of 1974), as it existed immediately before the fifteenth day of March, 1978, hereinafter referred to as the said Regulation, and on so reviewing modify, reverse or confirm the same:

Provided that no review shall be permitted in cases where an order passed under section 7 of the said Regulation has been fully implemented.

(2) Any person aggrieved by an order passed under section 7 of the said Regulation may, if the order is unimplemented on the date of commencement of this Order, apply for a review of the order to the Federal Government or any person authorised by it in this behalf and the Federal Government or such person may modify, reverse or confirm the same:

Provided that—

(a) an application for review of an order shall not be entertained unless it is made within ninety days of the date of the making of th is Order or

unless the applicant satisfies the Federal Government or the person authorised by it that he had sufficient cause for not making the application within that period ; and

(b) the order shall not be modified or reversed unless reasonable notice has been given to the parties affected thereby to appear and be heard in support of the order.

(3) Any person aggrieved by an order made by the Provincial Government under Article 6 may, within sixty days of such order, excluding the time requisite for obtaining a copy thereof, apply for review of his case to the Provincial Government and the Provincial Government may pass such order in relation thereto as it thinks fit.

(4) While deciding any matter under this Article, the Federal Government, the Provincial Government, or the person authorised by such Government, as the case may be, shall have all the powers of an appellate court under the Code of Civil Procedure, 1908 (Act V of 1908).

8. **Suspension of orders.**—The Federal Government or any person authorised by it in this behalf may, by special or general order, suspend the implementation or operation of any order passed by the Provincial Government under this Order for such period as the Federal Government or, as the case may be, such person deems fit.

9. **Disposal of pending cases.**—All cases pending with the Federal Government or any person authorised by it in this behalf under section 7 of the said Regulation immediately before the commencement of this Order shall, on such commencement, be deemed to have been instituted under Article 7 and shall be disposed of by the Federal Government or such person.

10. **Bar of jurisdiction.**—No court shall call in question or permit to be called in question any action taken or order made under this Order.

11. **Offences.**—Whoever obstructs any person in giving effect to any order made under this Order shall be punished with rigorous imprisonment for a term which may extend to three years, or with fine, or with both.

12. **Cognizance of offences.**—No court shall take cognizance of an offence under this Order except on a complaint in writing made by the Provincial Government or an officer authorised by it.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

PRESIDENT'S ORDER No. 12 OF 1980

AN

ORDER

to provide for the settlement of disputes in regard to immovable property in the former State of Chitral.

WHEREAS it is expedient to provide for the settlement of disputes in regard to immovable property in the former State of Chitral ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title and commencement.**—(1) This Order may be called the Settlement of Disputes of Immovable Property (Chitral) Order, 1980.

(2) It shall come into force at once and shall be deemed to have taken effect on the fifteenth day of March, 1978.

2. **Order to override other laws.**—This Order shall have effect notwithstanding anything contained in any other law for the time being in force or in any order, report, recommendation, custom, usage, claim, contract or instrument.

3. **Definitions.**—In this Order, unless there is anything repugnant in the subject or context,—

(1) "Commission' means the Chitral Land Dispute Enquiry Commission appointed by the Provincial Government under its Notification No. 10|5-HSLG-II (TA), dated the thirteenth November, 1971 ;

(2) "dispute" means a dispute relating to the ownership of, or any right or interest in, any immovable property in the former State of Chitral to which any of the following are parties and which did not exist earlier than the first day of January, 1930, namely :—

(i) the tenants and the *ex*-Mehtar of the former State of Chitral ; or

(ii) claimant landlords and the *ex*-Mehtar of the former State of Chitral ; or

(iii) landlords and tenants ;

and is a dispute,—

(a) which had been inquired into by the Commission and in respect of which it had submitted its report, including a dispute in respect of which the Commission had withheld its finding because of a direction issued by the Provincial Government ;

(b) which was not inquired into by the Commission because of a directive issued by the Provincial Government ;

(c) which, not being a dispute referred to in paragraph (b), was not inquired into by the Commission ; or

(d) which may be raised after the commencement of the Order by an individual who could not raise it before the Commission earlier ; and

(3) "Provincial Government" means the Government of the North-West Frontier Province.

Explanation.—For the purposes of this Article, *ex*-Mehtar includes all persons who have been Mehtars of the former State of Chitral after the year 1930 and their descendants.

4. **Determination of certain disputes.**—(1) All disputes referred to in sub-paragraph (a) of paragraph (2) of Article 3 shall be decided by the Provincial Government or an officer authorised by it in this behalf.

(2) The decision of a dispute under clause (1) shall be made after taking into consideration the recommendations of the Commission.

(3) If the decision is taken by an officer authorised by the Provincial Government, any person aggrieved by the decision may, within thirty days of the decision, excluding the period spent in obtaining a copy of the order, submit an appeal to the Provincial Government.

(4) Subject to Article 6, the order of the Provincial Government, and subject to the decision of the Provincial Government in appeal, the decision of the officer authorised by it, shall be final.

5. **Determination of other disputes.**—(1) For determination of disputes other than those mentioned in clause (1) of Article 4, the Provincial Government may appoint as many officers as it deems fit.

(2) An officer appointed under clause (1) shall decide disputes after hearing the parties and taking such evidence as the parties may like to produce.

(3) Any person aggrieved by a decision under clause (2) may, within sixty days of the decision, excluding the period spent in obtaining a copy of the order, submit an appeal to the Provincial Government.

(4) Subject to section 6, the order of the Provincial Government and, subject to the decision of the Provincial Government in appeal, the order of the officer appointed under clause (1), shall be final.

6. **Review.**—(1) The Federal Government or any person authorised by it in this behalf may at any time, on its or his own motion, review any order, passed by itself or any such person under section 6 of the Settlement of Disputes of Immovable Property (Chitral) Regulation, 1974 (Regulation III of 1974), as it existed immediately before the fifteenth day of March, 1978, hereinafter referred to as the said Regulation, and on so reviewing modify reverse or confirm the same.

(2) Any person aggrieved by an order passed under section 6 of the said Regulation may, if the order is unimplemented on the date of commencement of this Order, apply for a review of the order to the Federal Government or any person authorised by it in this behalf and the Federal Government or such person may modify, reverse or confirm the same:

Provided that—

(a) an application for review of an order shall not be entertained unless it is made within ninety days of the making of this Order or unless the applicant satisfies the Federal Government or the person authorised by it that he had sufficient cause for not making the application within that period; and

(b) the order shall not be modified or reversed unless reasonable notice has been given to the parties affected thereby to appear and be heard in support of the order.

(3) While deciding any matter under this Article, the Federal Government or, as the case may be, the person authorised by it shall have all the powers of an appellate court under the Code of Civil Procedure, 1908 (Act V of 1908).

7. **Enforcement of Regulation and orders thereunder.**—The Federal Government or a person authorised by it may exercise and perform all such powers and functions and issue such general or special institutions as may be necessary for the enforcement of the provisions of this Order.

(2) For enforcing or giving effect to a final decision or order made under this Order, the Provincial Government or an officer authorised by it may, on an application made to the Provincial Government, order that the decision be enforced or given effect to by the use of such reasonable force as may be necessary.

8. **Suspension of order.**—The Federal Government or any person authorised by it in this behalf may, by special or general order, suspend the implementation or operation of any order of the Provincial Government or an officer authorised by it passed under this Order for such period as the Federal Government or, as the case may be, such person deems fit.

9. **Disposal of pending cases.**—All cases pending with the Federal Government or any person authorised by it in this behalf under section 6 of the said Regulation immediately before the commencement of this Order shall, on such commencement, be deemed to have been instituted under Article 6 and be disposed of by the Federal Government or such person.

10. **Bar of jurisdiction.**—Save as provided in this Order, no court or other authority shall call in question, or permit to be called in question, any action or decision taken or order passed under this Order.

11. **Indemnity.**—No suit or other legal proceeding shall lie against the Federal Government or the Provincial Government or against any person in respect of anything which is in good faith done or intended to be done under this Order.

12. **Punishment.**—Whoever obstructs any person in enforcing or giving effect any decision or order made under this Order shall be punishable with rigorous imprisonment for a term which may extend to three years, or with fine, or with both.

13. **Cognizance of offences.**—No court shall take cognizance of an offence under this Order except on a complaint in writing made by the Provincial Government or an officer authorised by it.

GENERAL.
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

PRESIDENT'S ORDER No. 13 OF 1980

AN

ORDER

further to amend the Dir and Swat (Devolution and Distribution of Property) Regulation, 1972, and the Dir and Swat (Settlement of Disputes of Immovable Property) Regulation, 1972

WHEREAS it is expedient further to amend the Dir and Swat (Devolution and Distribution of Property) Regulation, 1972, and the Dir and Swat (Settlement of Disputes of Immovable Property) Regulation, 1972, for the purposes hereinafter appearing ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title and commencement.**—(1) This Order may be called the Dir and Swat (Devolution and Distribution of Property and Settlement of Disputes of Immovable Property) (Amendment) Order, 1980.

(2) It shall come into force at once and shall be deemed to have taken effect on the fifteenth day of March, 1978.

2. **Amendment of the Dir and Swat (Devolution and Distribution of Property) Regulation, 1972.**—In the Dir and Swat (Devolution and Distribution of Property) Regulation, 1972,—

(a) in paragraph 3, for the word "President" the words "Federal Government" shall be substituted ;

(b) in paragraph 5, for the word and figure "paragraph 6" the words "this Regulation" shall be substituted ; and

(c) for paragraph 6 the following shall be substituted, namely :—

"6. The Federal Government or any officer authorised by it in that behalf may, by special or general order, suspend the implementation or operation of any order under this Regulation for such period as the Federal Government or, as the case may be, such officer deems fit.

6A. (1) The Federal Government or any person authorised by it in this behalf may at any time, on its or his own motion, review any order passed under paragraph 6 as it existed immediately before the commencement of the Dir and Swat (Devolution and Distribution of Property and Settlement of Disputes of Immovable Property) (Amendment) Order, 1980, hereafter in this paragraph referred to as the said Order, and on so reviewing modify, reverse or confirm the same.

(2) Any person aggrieved by an order passed under paragraph 6 as it existed immediately before the commencement of the said Order may, if the order is unimplemented on the date of such commencement, apply for review of that order to the Federal Government or any person authorised by it in this behalf and the Federal Government or such person may modify, reverse or confirm the same :

Provided that—

(a) an application for review of an order shall not be entertained unless it is made within ninety days of the date of the making of the said Order or unless the applicant satisfies the Federal Government or the person authorised by it that he had sufficient cause for not making the application within that period ; and

(b) the order shall not be modified or reversed unless reasonable notice has been given to the parties affected thereby to appear and be heard in support of the order.

(3) While deciding any matter under this paragraph, the Federal Government or the person authorised by it shall have all the powers of an appellate court under the Code of Civil Procedure, 1908 (Act V of 1908). " ; and

(d) after paragraph 8, the following new paragraph shall be added, namely :—

" 9. All cases pending under this Regulation with the Federal Government or any person authorised by it in this behalf immediately before the commencement of the Dir and Swat (Devolution and Distribution of Property and Settlement of Disputes of Immovable Property) (Amendment) Order, 1980, shall, on such commencement, be deemed to have been instituted under paragraph 6A and shall be disposed of by the Federal Government or such person. ".

3. **Amendment of the Dir and Swat (Settlement of Disputes of Immovable Property) Regulation, 1972.**—In the Dir and Swat (Settlement of Disputes of Immovable Property) Regulation, 1972,—

(a) in paragraph 3, in sub-paragraph (2), for the word " President " the words " Federal Government " shall be substituted ;

(b) for paragraph 5 the following shall be substituted, namely :—

" 5. Subject to paragraph 5C, a decision of the Provincial Government, and subject to the decision of the Provincial Government in appeal, a decision of the officer authorised by it in this behalf, shall be final.

5A.—(1) For determination of disputes of the nature mentioned in sub-paragraph (1) of paragraph 3 which have not been inquired into by the Commission for any person whatsoever, the Provincial Government may appoint as many officers as it deems fit.

(2) An officer appointed under sub-paragraph (1) shall decide disputes after hearing the parties and taking such evidence as the parties may like to produce.

(3) Any person aggrieved by a decision under sub-paragraph (2) may, within sixty days of the decision, excluding the time requisite for obtaining a copy of the order, submit an appeal to the Provincial Government.

(4) Subject to paragraph 5C, the order of the Provincial Government, and subject to the order of the Provincial Government in appeal, the order of the officer appointed under sub-paragraph (1), shall be final.

5B. The Federal Government or an officer authorised by it in this behalf may, by special or general order, suspend the implementation or operation of any order under this Regulation for such period as it or, as the case may be, such officer deems fit.

5C. (1) The Federal Government or any person authorised by it in this behalf may at any time, on its or his own motion, review any order passed under paragraph 5C as it existed immediately before the commencement of the Dir and Swat (Devolution and Distribution of Property and Settlement of Disputes of Immoable Property) (Amendment) Order, 1980, hereafter in this paragraph referred to as the said Order, and on so reviewing modify, reverse or confirm the same.

(2) Any person aggrieved by an order passed under paragraph 5C as it existed immediately before the commencement of the said Order may, if the order is unimplemented on the date of such commencement, apply for review of the order to the Federal Government or any person authorised by it in this behalf and the Federal Government or such person may modify, reverse or confirm the same :

Provided that—

(a) an application for review of an order shall not be entertained unless it is made within ninety days of the date of the making of the said Order or unless the applicant satisfies the Federal Government or the person authorised by it that he had sufficient cause for not making the application within that period ; and

(b) the order shall not be modified or reversed unless reasonable notice has been given to the parties affected thereby to appear and be heard in support of the order.

(3) While deciding any matter under this paragraph, the Federal Government or the person authorised by it shall have all the powers of an appellate court under the Code of Civil Procedure, 1908 (Act V of 1908). " ; and

(c) after paragraph 7, the following new paragraph shall be added, namely :—

" 8. All cases pending under this Regulation with the Federal Government or any person authorised by it in this behalf immediately before the commencement of the Dir and Swat (Devolution and Distribution of Property and Settlement of Disputes of Immovable Property) (Amendment) Order, 1980, shall, on such commencement, be deemed to have been instituted under paragraph 5C and shall be disposed of by the Federal Government or such person. ".

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033
L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, THURSDAY, SEPTEMBER 18, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 18th September, 1980

No. F. 17 (2)|80-Pub.—The following Order made by the President on the 17th September, 1980 is hereby published for general information :—

PRESIDENT'S ORDER No. 14 OF 1980

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title and commencement.**—(1) This Order may be called the Constitution (Third Amendment) Order, 1980.

(2) It shall come into force at once.

2. **Amendment of Article 227 of the Constitution.**—In the Constitution, in Article 227, in clause (1), the following Explanation shall be added at the end, namely :—

> "*Explanation.*—In the application of this clause to the personal law of any Muslim sect, the expression "Quran and Sunnah" shall mean the Quran and Sunnah as interpreted by that sect.".

GENERAL,
M. ZIA-UL-HAQ,
President.

MIR MOHAMMAD ALI,
Draftsman/Additional Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

Price : Ps. 9

[2549 Ex. Gaz.]

REGISTERED No S - 1033 / L - 7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, THURSDAY, SEPTEMBER 18, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 18th September, 1980

No. F. 17 (1)|80-Pub.—The following Ordinance made by the President on the 17th September, 1980 are hereby published for general information :—

ORDINANCE No. XLIV OF 1980

AN

ORDINANCE

further to amend the Pakistan Penal Code

WHEREAS it is expedient further to amend the Pakistan Penal Code (Act XLV of 1860), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Pakistan Penal Code (Second Amendment) Ordinance, 1980.

(2) It shall come into force at once.

Price : Ps. 19

[2550 Ex. Gaz.]

2. Addition of new section 298A, Act XLV of 1860.—In the Pakistan Penal Code (Act XLV of 1860), in Chapter XV, after section 298, the following new section shall be added, namely :—

"298A. *Use of derogatory remarks, etc., in respect of holy personages.*—Whoever by words, either spoken or written, or by visible representation, or by any imputation, innuendo or insinuation, directly or indirectly, defiles the sacred name of any wife *(Ummul-Mumineen)*, or members of the family *(Ahle-bait)*, of the Holy Prophet (peace be upon him), or any of the righteous Caliphs *(Khulafa-e-Raashideen)* or companions *(Sahaaba)* of the Holy Prophet (peace be upon him) shall be punished with imprisonment of either description for a term which may extend to three years, or with fine, or with both.".

Annex II

ORDINANCE No. XLV OF 1980

AN

ORDINANCE

further to amend the Code of Criminal Procedure, 1898

WHEREAS it is expedient further to amend the Code of Criminal Procedure, 1898 (Act V of 1898), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Code of Criminal Procedure (Third Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of Schedule II, Act V of 1898.**—In the Code of Criminal Procedure, 1898 (Act V of 1898), in Schedule II, after the entries relating to section 298, the following entries shall be inserted, namely :—

1	2	3	4	5	6	7	8
"298A.	Use of derogatory remarks, etc., in respect of holy personages	May arrest without warrant	Ditto	Ditto	Not compoundable	Imprisonment of either description for three years, or fine, or both	Ditto "

ORDINANCE No. XLVI OF 1980

AN

ORDINANCE

further to amend the Banking Companies Ordinance, 1962

WHEREAS it is expedient further to amend the Banking Companies Ordinance, 1962 (LVII of 1962), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Banking Companies (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of section 13, Ordinance LVII of 1962.**—In the Banking Companies Ordinance, 1962 (LVII of 1962), in section 13,—

(1) in sub-section (1), in the proviso,—

(a) for the figure "1980" the figure "1985" shall be substituted ; and

(b) for the word "five" the words "seven and a half" shall be substituted ;

(2) in sub-section (3), for the first proviso the following shall be substituted, namely :—

"Provided that no such banking company shall be deemed to have compiled with the provisions of this sub-section unless it deposits and keeps deposited with the State Bank an amount not less than what is required to be maintained under this sub-section, in any one or more of the following forms, namely :—

(i) interest-free deposit in cash in Pakistan rupees ;

(ii) interest-free deposit in a freely convertible approved foreign exchange within the meaning of the State Bank of Pakistan Act, 1956 (XXXIII of 1956), specified by the State Bank in respect of such banking company ; and

(iii) deposit of un-encumbered approved securities : ".

ORDINANCE No. XLVII OF 1980

AN

ORDINANCE

further to amend the State Bank of Pakistan Act, 1956

WHEREAS it is expedient further to amend the State Bank of Pakistan Act, 1956 (XXXIII of 1956), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the State Bank of Pakistan (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of section 17, Act XXXIII of 1956.**—In the State Bank of Pakistan Act, 1956 (XXXIII of 1956), in section 17, clause (6B) inserted by the State Bank of Pakistan (Amendment) Ordinance, 1979 (XLVII of 1979), shall be deemed to have taken effect on the first day of July, 1979, and, in the said clause, after the word " profits ", the words " and losses " shall be inserted and shall be deemed always to have been so inserted.

GENERAL,
M. ZIA-UL-HAQ,
President.

MIR MOHAMMAD ALI,
Draftsman/Additional Secretary.

CORRIGENDA

[*to the* Gazette of Pakistan, Extraordinary, *Part I, dated the 10th September, 1980 containing Ordinance No. XLIII of 1980 and President's Order Nos. 11, 12 and 13 of 1980.*]

Page 447 : In line 14, *for* " is " *read* " in ".

" 457 : In line 4 from the bottom *for* " the making " *read* " the date of making ".

" 458 : In line 9, *for* " institutions " *read* " instructions ".

" " : In line 12 from the bottom, *for* " effect " *read* " effect to ".

PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI
PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD

REGISTERED No S - 1033 / L - 7646

The Gazette of Pakistan

EXTRAORDINARY

PUBLISHED BY AUTHORITY

ISLAMABAD, MONDAY, SEPTEMBER 29, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 29th September, 1980

No. F. 17 (1)/80-Pub.—The following Ordinances made by the President are hereby published for general information :—

ORDINANCE No. XLVIII OF 1980

AN

ORDINANCE

further to amend the Banking Companies Ordinance, 1962

WHEREAS it is expedient further to amend the Banking Companies Ordinance, 1962 (LVII of 1962), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Banking Companies (Second Amendment) Ordinance, 1980.

Price : Ps. 25

[2603 Ex. Gaz.]

(2) It shall come into force at once.

2. **Amendment of section 5, Ordinance LVII of 1962.**—In the Banking Companies Ordinance, 1962 (LVII of 1962), in section 5, in clause (a), after the word "means", the words "the shares of the Bankers Equity Limited or" shall be inserted.

ORDINANCE No. XLIX OF 1980

AN

ORDINANCE

further to amend the Federal Employees Benevolent Fund and Group Insurance Act, 1969

WHEREAS it is expedient further to amend the Federal Employees Benevolent Fund and Group insurance Act, 1969 (II of 1969), for the purposes hereinafter appearing;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

1. **Short title and commencement.**—(1) This Ordinance may be called the Federal Employees Benevolent Fund and Group Insurance (Amendment) Ordinance, 1980.

(2) It shall come into force at once and shall be deemed to have taken effect on the first day of January, 1980.

2. **Amendment of section 12, Act II of 1969.**—In the Federal Employees Benevolent Fund and Group Insurance Act, 1969 (II of 1969), hereinafter referred to as the said Act, in section 12, in sub-section (1), for the word "twenty" the word "twenty-six" shall be substituted.

3. **Amendment of section 13, Act II of 1969.**—In the said Act, in section 13, for the words "sixty years", twice occurring, the words "sixty-five years" shall be substituted.

4. Substitution of First Schedule, Act II of 1969.—In the said Act, for the First Schedule the following shall be substituted, namely :—

"THE FIRST SCHEDULE

The amount of benevolent grant payable under section 13 shall be as follows :—

Pay Range	Rate of monthly Benevolent Grant
1	2
In the case of an employee whose pay last drawn was between—	
Rs.	Rs.
250 and 300	150
301 and 400	175
401 and 500	200
501 and 600	225
601 and 700	250
701 and 800	275
801 and 900	300
901 and 1000	325
1001 and 1100	350
1101 and 1200	375
1201 and 1300	400
1301 and 1400	425
1401 and 1500	450
1501 and 1600	475
1601 and 1700	500
1701 and 1800	525

1	2
Rs.	Rs.
1801 and 1900	550
1901 and 2000	575
2001 and 2100	600
2101 and 2200	625
2201 and 2300	650
2301 and 2400	675
2401 and 2500	700
2501 and 2600	725
2601 and above.	750 ".

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

CORRIGENDA

[to the *Gazette of Pakistan, Extraordinary*, Part I, dated the 18th September, 1980, containing Ordinance Nos. XLIV to XLVII of 1980.]

Page 465 : In line 8, *for* " Ordinance " *read* " Ordinances ".

,, 466 : In line 13, *omit* " Annex II ".

,, 467 : In line 10 from the bottom, *for* " compiled " *read* " complied ".

ORDINANCE No. L OF 1980

AN

ORDINANCE

to prohibit persons from acting as agents of Moallims

WHEREAS it is expedient to prohibit persons from acting as agents of Moallims and to provide for matters ancillary thereto ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title, extent and commencement.**—(1) This Ordinance may be called the Acting as Agents of Moallims (Prohibition) Ordinance, 1980.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Definitions.**—In this Ordinance, unless there is anything repugnant in the subject or context,—

(a) "intending pilgrim" means a person intending to proceed to Saudi Arabia to perform Haj under Haj Policy announced every year by the Federal Government ; and

(b) "Moallim" means a Moallim or Daleel, including a person or corporation, nominated and approved by the Government of the Kingdom of Saudi Arabia to act as *kafeel* for Hajis during Haj season.

3. **List of Moallims and their selection.**—(1) The Federal Government shall, keeping in view the welfare and convenience of the intending pilgrims, publish a list of Moallims from which an intending pilgrim may select a Moallim before proceeding for Haj from Pakistan and specify the manner in which a Moallim is to be so selected.

(2) Selection of a Moallim made under sub-section (1) shall be final and no intending pilgrim shall be authorised to change that selection at any subsequent stage.

4. **Acting as agents, etc., of Moallims prohibited.**—(1) No person or group of persons shall—

(a) act, or hold himself or itself out, as an agent, attorney or representative of any Moallim ; or

(b) solicit, or in any way attempt to solicit, the appointment or selection of any particular person as the Moallim of an intending pilgrim ; or

(c) for securing any personal or pecuniary advantage for himself or itself or for any other person on whose behalf he or it may be acting, seek—

(i) to compel or induce an intending pilgrim to appoint or select any particular person as his Moallim, or

(ii) to influence the choice of a Moallim by an intending pilgrim ; or

(d) establish an office for any of the purposes aforesaid.

(2) Whoever contravenes the provisions of sub-section (1) shall be punishable with simple imprisonment for a term which may extend to two years, or with fine which may extend to five thousand rupees, or with both.

(3) No court shall take cognizance of an offence punishable under sub-section (2) except upon a complaint in writing made by, or under the authority of, the Federal Government.

5. **Power to make rules.**—The Federal Government may, by notification in the official Gazette, make rules for carrying out the purposes of this Ordinance.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, WEDNESDAY, OCTOBER 1, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 1st October, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. LI OF 1980

AN

ORDINANCE

further to amend the Federal Public Service Commission Ordinance, 1977

WHEREAS it is expedient further to amend the Federal Public Service Commission Ordinance, 1977 (XLV of 1977), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Federal Public Service Comission (Amendment) Ordinance, 1980.

Price : Rs. 9

[2612 Ex. Gaz.]

(2) It shall come into force at once.

2. **Amendment of section 7, Ordinance XLV of 1977.**—In the Federal Public Service Commission Ordinance, 1977 (XLV of 1977), in section 7, in clause (a), after the word "recruitment", the words "of persons other than officers of the Armed Forces of Pakistan" shall be inserted and shall be deemed always to have been so inserted.

3. **Validation.**—All appointments of persons who are, or have been, officers of the Armed Forces of Pakistan, made on or after the fifth day of July, 1977, but before the twenty-fifth day of June, 1980, without reference to the Federal Public Service Commission shall be deemed to have been validly made.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033
L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, WEDNESDAY, OCTOBER 29, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 29th October, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. LII OF 1980

AN

ORDINANCE

to amend the Zakat and Ushr Ordinance, 1980

WHEREAS it is expedient to amend the Zakat and Ushr Ordinance, 1980 (XVIII of 1980), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Zakat and Ushr (Amendment) Ordinance, 1980.

(2) It shall come into force at once and section 10 shall be deemed to have taken effect on the twentieth day of June, 1980, and sections 8, 9 and 11 shall be deemed to have taken effect on the first day of July, 1980.

Price : Ps. 37

[2704 Ex. Gaz.]

2. **Amendment of section 1, Ordinance XVIII of 1980.**—In the Zakat and Ushr Ordinance, 1980 (XVIII of 1980), hereinafter referred to as the said Ordinance, in section 1,—

(a) in sub-section (2), after the word "but", the words "as regards payment and recovery of Zakat and Ushr" shall be inserted;

(b) in sub-section (3), for the full-stop after the word "person" a colon shall be substituted and thereafter the following provisos shall be added, namely :—

"Provided that no Zakat or Ushr shall be charged or collected on compulsory basis in respect of the assets or the produce of a person who, within the period of three months preceding the Valuation Date, files with the Deducting Agency, or with the Local Committee in the case of Ushr, a declaration in the prescribed form sworn by him before a magistrate, an Oath Commissioner, a notary public or any other person authorised to administer oath, in the presence of two witnesses who identify him, to the effect that he is a Muslim and a follower of one of the recognised *fiqhs*, which he shall specify in the declaration, and that his faith and the said *fiqh* do not oblige him to pay the whole or any part of Zakat or Ushr in the manner laid down in this Ordinance :

Provided further that, where for any reason Zakat or Ushr is collected on compulsory basis from such a person and he does not wish to leave it in the Zakat Fund as *sadaqah* or *khairat* in the name of Allah as a manifestation of the unity of the Ummah and claims refund, on the basis of a declaration as aforesaid filed by him within the period specified in the first proviso or within such further period as may be prescribed, the amount so collected shall be refunded to him in the prescribed manner."; and

(c) after sub-section (3), amended as aforesaid, the following new sub-section shall be inserted, namely :—

"(3A) The Federal Shariat Court may, on the application of any person, decide the question whether a declaration such as is referred to in the first or second proviso to sub-section (3) made by any person is valid according to the *fiqh* he professes to follow; and, if the Federal Shariat Court decides that the declaration is not valid, such person shall, without prejudice to any other action that may be taken against him under any other law, be liable to pay Zakat or Ushr, as the case may be, in the manner laid down in this Ordinance.".

3. **Amendment of section 2, Ordinance XVIII of 1980.**—In the said Ordinance, in section 2,—

(a) after clause (xv), the following new clause shall be inserted, namely :—

"(xva) '*nisab*', in relation to assets liable to Zakat, except agricultural produce and animals fed free in pastures, means 612.32 grams of silver, or cash or gold, or goods for trade, or any assets liable to Zakat under Shariah, the aggregate value of which is equal to the value of 612.32 grams of silver, as notified by the Administrator-General for each Zakat year or, in the case of a person whose assets liable to Zakat consist only of gold, 87.48 grams of gold;";

(b) for clause (xxiii) the following shall be substituted, namely :—

"(xxiii) '*sahib-e-nisab*' means a person who owns or possesses assets not less than *nisab*, but does not include—

(a) the Federal Government, a Provincial Government or a local authority ;

(b) a statutory corporation, a company or other enterprise, owned wholly, directly or indirectly, by the Federal Government, a Provincial Government, a local authority or a corporation owned by the Federal Government or a Provincial Government, either singly or jointly with one or more of the other three ;

(c) a subsidiary of a statutory corporation, a company or other enterprise referred to in sub-clause (b) and wholly owned by it ;

(d) the National Investment (Unit) Trust ;

(e) an ICP Mutual Fund ;

(f) a recognized Provident Fund ;

(g) any Unit Fund maintained by the Defence Services, including the Civil Armed Forces ;

(h) a Zakat Fund ;

(i) an institution, fund, trust, endowment or society—

(a) registered as a charitable organisation under the Societies Registration Act, 1860 (XXI of 1860), or as a company under section 26 of the Companies Act, 1913 (VII of 1913), or registered or approved as a charitable or social welfare organisation under any other law for the time being in force, and

(b) approved by the Central Board of Revenue for the purposes of section 47 of the Income Tax Ordinance, 1979 (XXXI of 1979) ;

(j) a *deeni madrasah* registered as such by the Auqaf Department ;

(k) a mosque ;

(l) an orphanage registered as such under the law relating to orphanages ;

(m) a Workers Participation Fund established under the Companies Profits (Workers Participation) Act, 1968 (XII of 1968) ; or

(n) amount of a party to a suit or case kept with or under the orders of a court pending decision of the suit or case ;" ;

(c) for clause (xxx) the following shall be substituted, namely :—

"(xxx) 'Valuation Date' means—

(a) in respect of assets liable to Zakat, the first day of the Zakat year ; and

(b) in respect of produce liable to Ushr, such date or dates as may be prescribed or as may be notified by the Administrator-General or by a Chief Administrator within his jurisdiction ;

for the evaluation of the assets or the produce for the purposes of this Ordinance ;".

4. **Amendment of section 3, Ordinance XVIII of 1980.**—In the said Ordinance, in section 3,—

(a) in sub-section (1),

(i) for the brackets and words "(other than a person excluded from the definition of *sahib-e-nisab)* who owns or possesses such assets on the Valuation Date" the words and commas "who is on the Valuation Date, and has for the preceding Zakat year been, *sahib-e-nisab*" shall be substituted ; and

(ii) for the full stop at the end a colon shall be substituted and thereafter the following provisos shall be added, namely :—

"Provided further that, if an asset was owned or possessed by a person on the Valuation Date but is owned or possessed by some other person on the Deduction Date, the Zakat on such asset shall be charged and collected from such other person on behalf of the person owning or possessing it on the Valuation Date :

Provided further that, if a person proves in the prescribed manner to the satisfaction of the Local Committee of the locality where he ordinarily resides that he was not a *sahib-e-nisab* on the Valuation Date or was not in ownership or possession of assets of the value of *nisab* for the whole of the preceding Zakat year, Zakat shall not be so charged and collected from him, or if collected shall be refunded to him in the prescribed manner :

Provided further that no Zakat shall be charged and collected from the assets of a person who died on or before the Deduction Date ;" ;

(b) in sub-section (2), in clause (c), the words, brackets and letter "in clause (a)" shall be omitted ;

(c) for sub-section (3) the following shall be substituted, namely :—

"(3) Where a person from whom Zakat has been deducted at source—

(a) proves that—

(i) he is not a Muslim, or

(ii) he is not a citizen of Pakistan, or

(iii) the amount deducted from him is more than what is due under this Ordinance, either on account of an error apparent from the record, or on account of reduction provided for in sub-section (2) not having been duly allowed to him, or

(iv) he falls under any of the exclusions given in sub-clauses (a) to (n) of clause (xxiii) of section 2, or

(b) proves, as laid down in the third proviso to sub-section (1), that he is not a *sahib-e-nisab* or was not in ownership or possession of *nisab* for the whole of the preceding Zakat year, or

(c) files a declaration such as is referred to in the second proviso to sub-section (3) of section 1, which has not been challenged in the Federal Shariat Court under sub-section (3A) of that section, and claims refund,

the amount so deducted or, as the case may be, the amount so deducted in excess shall be refunded to him in the prescribed manner."; and

(d) for sub-section (6) the following shall be substituted, namely :—

"(6) Any amount deducted at source by the Deducting Agency from any person shall be treated as payment of Zakat on behalf of such person or, in the case of a person referred to in sub-section (3) of section 1, as contribution to Zakat Fund or *sadaqah* or *khairat* in the name of Allah, as the case may be, on the part of that person.".

5. **Amendment of section 6, Ordinance XVIII of 1980.**—In the said Ordinance, in section 6, in sub-section (4),—

(a) after the words and comma "the Local Committee shall,", the words and commas "subject to such guidelines and instructions as may be given by the Provincial Council or, if so authorised by the Provincial Council, by the District Committee," shall be inserted ;

(b) after the words, brackets, figure and comma "in sub-section (2), make", the commas and words ", in the prescribed form and manner," shall be inserted ; and

(c) the words "in the prescribed form and manner" at the end shall be omitted.

6. **Amendment of section 8, Ordinance XVIII of 1980.**—In the said Ordinance, in section 8,—

(a) in clause (a),—

(i) the words "assistance to", occurring for the second time, shall be omitted ; and

(ii) in the first proviso, for the words "such individuals and institutions as are to be assisted directly or indirectly" the words and

commas "the individual to be assisted directly, and of the institution through which assistance is to be given," shall be inserted; and

(b) in clause (b), in the first proviso, after the words "Chief Administrator", the commas and words ", and that on a District Committee, Tehsil Committee, Taluqa Committee or Sub-divisional Committee," shall be inserted.

7. **Amendment of section 9, Ordinance XVIII of 1980.**—In the said Ordinance, in section 9, in sub-section (3), for the words "and the institutions" the words "directly or indirectly" shall be substituted.

8. **Amendment of section 16, Ordinance XVIII of 1980.**—In the said Ordinance, in section 16,—

(a) in sub-section (1), after the word "Committee", the commas and words ", and in the Islamabad Capital Territory, an Islamabad Zakat and Ushr Committee," shall be inserted;

(b) in sub-section (2), the following Explanation be added at the end, namely:—

"*Explanation.*—In this sub-section and the succeeding provisions of this Ordinance, reference to "District Committee" shall be deemed to include a reference to the Islamabad Zakat and Ushr Committee.";

(c) sub-section (4) shall be omitted; and

(d) in sub-section (7), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that the Chairman and members of the Islamabad Zakat and Ushr Committee constituted for the first time, not being an *ex-officio* member, shall hold office for a term of two years.".

9. **Amendment of section 17, Ordinance XVIII of 1980.**—In the said Ordinance, in section 17,—

(a) in sub-section (1),—

(i) in clause (a), in the proviso, after the semicolon, the word "and" shall be added;

(ii) in clause (b), for the semicolon and word "; and" a full stop shall be substituted; and

(iii) clause (c) shall be omitted, and

(b) in sub-section (2), the Explanation shall be omitted.

10. **Amendment of section 18, Ordinance XVIII of 1980.**—In the said Ordinance, in section 18,—

(a) in sub-section (1), in the proviso, after the word "locality", at the end, the commas and words ", and, where a revenue estate, deh or village is so divided or grouped after the constitution of a Local Committee, the Provincial Council may make such consequential orders as may be necessary for the purposes of this Ordinance" shall be added;

(b) in sub-section (4), in the proviso, after the words and comma "Local Committee, and", the commas and words ", except in the case of such Local Committees in the Islamabad Capital Territory as may be notified by the Administrator-General," shall be inserted; and

(c) in sub-section (5), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that this sub-section shall not apply to such Local Committees in the Islamabad Capital Territory as may be notified by the Administrator-General.".

11. **Amendment of section 19, Ordinance XVIII of 1980.**—In the said Ordinance, in section 19, in sub-section (1), in clause (c), the words "Islamabad Zakat and Ushr Committee and the" shall be omitted.

12. **Insertion of new section 19-A, Ordinance XVIII of 1980.**—In the said Ordinance, after section 19, the following new section shall be inserted, namely:—

"19-A. **Members of Councils and Committees to be Muslims.**—All the members of a Council or a Committee shall be Muslims and where the holder of an office cannot become a member by reason of his not being a Muslim, the President in the case of the Central Council, the Governor in the case of the Provincial Council and the Provincial Council in the case of a Committee shall nominate a Muslim official member in his place.".

13. **Amendment of section 20, Ordinance XVIII of 1980.**—In the said Ordinance, in section 20, in clause (d), after the words "as the case may be", the commas and words ", or, if the *ex-officio* member is himself the Chairman of the Committee, by the member elected by the members present" shall be inserted.

14. **Insertion of new section 21-A, Ordinance XVIII of 1980.**—In the said Ordinance, after section 21, the following new section shall be inserted, namely:—

"21-A. **Vote of no confidence against the Chairman of a Tehsil, Taluqa, or Sub-divisional Committee or a Local Committee or the member of a Local Committee.**—(1) Where in case of a Tehsil, Taluqa or Sub-divisional Committee, or of a Local Committee, the District Committee, after such enquiry as it may deem fit, is of the opinion that the members of that Committee no longer have confidence in the Chairman, the District Committee may, in the prescribed manner, remove the Chairman from his office.

(2) Where in the case of a member of a Local Committee the District Committee, after such enquiry as it may deem fit, is of the opinion that the adult Muslim residents of the locality no longer have confidence in the member, the District Committee may, in the prescribed manner, remove the member from his office.

(3) The vacancy in the office of Chairman or member so caused shall be notified by the District Committee and shall be filled in accordance with the provisions of this Ordinance.".

15. **Amendment of the First Schedule, Ordinance XVIII of 1980.**—In the said Ordinance, in the First Schedule,—

(a) the heading 'The Valuation Date' of column 3, the figure 3 of column 3 and all the entries in column 3 shall be omitted;

(b) against S. No. 1 in the first column, in column 4, for the words, letters, figure and comma within the brackets the following shall be substituted :—

"No deduction shall be made in case the amount standing to the credit of an account does not exceed the amount notified by the Administrator-General" ;

(c) against S. No. 2 in the first column,—

(i) in column 2, the words and comma "and Fixed Deposit Receipts with terms of maturity of nine months or less," shall be omitted ;

(ii) in column 4, after the word "account", the commas and words ", as the case may be," shall be inserted ; and

(iii) for the entry in column 5 the following shall be substituted, namely :—

"The date on which the first return is paid or the date of encashment|withdrawal, whichever be earlier in the Zakat year."

(d) against S. No. 3 in the first column, in column 2, the brackets, words and figure "(other than those mentioned in serial number 2)" shall be omitted ;

(e) against S. No. 4 in the first column,—

(i) in column 2, for the words "receivable or" the words "receivable and" shall be substituted ; and

(ii) in column 4, for the words and comma "on the date of maturity or encashment|withdrawal, as the case may be" the words and comma "as the case may be, as on the Valuation Date" shall be substituted ;

(f) against S. No. 5 in the first column,—

(i) in column 4, the word "applicable shall be omitted ;

(ii) in column 5, for the word "surrender" the word "repurchase" shall be substituted ; and

(iii) in column 6, for the words "surrender|repurchase" the word "repurchase" shall be substituted ;

(g) against S. No. 8 in the first column, in column 2, for the words "statutory corporations or companies" the words "companies or statutory corporations" shall be substituted, and for the words "statutory corporation or a company" the words "company or a statutory corporation" shall be substituted ;

(h) against S. No. 9 in the first column,—

(i) for the entry in column 4 the following shall be substituted, namely :—

"2.5% of the aggregate amount of annuity benefit in each Zakat year or 2.5% of the surrender value on the Valuation Date, as the case may be." ; and

(ii) in column 5, after the word "date of", the word "first" shall be inserted;

(i) against S. No. 10 in the first column, for the entry in column 4 the following shall be substituted, namely:—

"2.5% of the payable value on maturity or of surrender value, as on the Valuation Date in the Zakat year in which the policy matures or its survival benefit or surrender value is paid, as the case may be.";

(j) against S. No. 11 in the first column, for the entries in columns 4, 5 and 6 the following shall be substituted, namely:—

4	5	6
"In case of non-refundable advance, 2.5% of the amount drawn or, in case of final settlement, 2.5% of the balance standing to the credit of the subscriber as on the Valuation Date, excluding in both cases the employer's contribution and the return accrued thereon.	The date of payment of the advance or of the balance.	The authority, officer or institution making payment of the advance or of the balance.";

(k) after Note 1, the following new Note shall be inserted, namely:—

"1A. No Zakat shall be charged on the amount paid as premium of a life insurance policy of a person from his Provident Fund and, where the proceeds of a life insurance policy of a person are credited to his Provident Fund during a Zakat year, no Zakat shall be charged on the amount received or drawn during that year as final settlement of his account in the Provident Fund or as non-refundable advance, to the extent of the proceeds so credited.";

(l) in Note 2, after the words and full stop "not be charged." at the end, the following sentence shall be added, namely:—

"Where the entire amount of the return|balance|instalment of annuity benefit is to be appropriated towards Zakat, and the amount contains a fraction of a rupee, this fraction shall not be so appropriated.";

(m) in Note 3,—

(i) the words "Valuation Date and the Deduction Date for serial number 1 of this Schedule will be notified by the Administrator-General simultaneously and the" shall be omitted; and

(ii) after the words "Deduction Date", occurring for the second time, the words and figure "for serial number 1" shall be inserted; and

(n) after Note 3, amended as aforesaid, the following new Note shall be added, namely:—

"4. In case the amount of the first return on any of the assets specified at S. Nos. 2, 3 and 5 to 8, or the first instalment of the annuity

benefit, is less than the Zakat due, the entire amount of such return or instalment shall be appropriated towards Zakat and the unrealized balance shall be deducted from the subsequent returns or instalments paid during the same Zakat year or, as the case may be, from the encashment or surrender value.".

16. **Amendment of the Second Schedule, Ordinance XVIII of 1980.**—In the said Ordinance, in the Second Schedule,—

(a) the heading "The Valuation Date" of column 4, the figure 4 of column 4 and all the entries in column 4 shall be omitted;

(b) against S. No. 1 in the first column, for the entry in column 2 the following shall be substituted, namely:—

"Gold and silver and manufactures thereof.";

(c) against S. No. 4 in the first column, for the entry in column 2 the following shall be substituted, namely:—

"Current Accounts and foreign currency accounts and, to the extent not subject to compulsory levy of Zakat under the First Schedule, other accounts, certificates, receipts, Units of National Investment (Unit) Trust, ICP-Mutual Fund Certificates, Government securities, annuities, life insurance policies and Provident Funds.";

(d) against S. No. 7 in the first column, after the entries in columns 2 and 3, the following new entries shall be added, namely:—

2	3
"(c) Precious metals and stones and manufactures thereof ...	2.5% of the market value, as on the Valuation Date.
(d) Fish and other catch/produce of the sea, except catches by indigenous techniques	2.5% of the value, as on the Valuation Date;.

(e) S. No. 8 in the first column and all the entries relating thereto shall be omitted;

(f) against S. No. 9 in the first column, in column 3, for entry (b) the following shall be substituted, namely:—

"(b) (i) 5% over and above the compulsory 5%, in the barani area, as on the Valuation Date; and

(ii) one-fourth of the value of produce allowed as an allowance for expenses on production.";

(g) against S. No. 10 in the first column, in column 3,—

(i) against (c) (ii), for the existing entry the following shall be substituted, namely:—

"For owners of 5 to 24 heads: one sheep|goat for every five heads;"; and

(ii) in entry (c) (iii), for the figure "26" the figure "25" shall be substituted; and

(h) S. No. 11 in the first column and all the entries relating thereto shall be omitted.

GENERAL,
M. ZIA-UL-HAQ,
President.

J. A. NUSRAT,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY

PUBLISHED BY AUTHORITY

ISLAMABAD, THURSDAY, NOVEMBER 6, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 6th November, 1980

No. F. 17 (2)|80-Pub.—The following Order made by the President is hereby published for general information :—

THE SUPERIOR COURTS (COURT DRESS AND MODE OF ADDRESS) ORDER, 1980

PRESIDENT'S ORDER No. 15 OF 1980

WHEREAS in a meeting attended by the Chief Justices of the Superior Courts in June, 1979, certain decisions were taken having regard to the views of the Pakistan Bar Council relating to Court dress and the mode of address in the Superior Courts ;

AND WHEREAS it is expedient to make provision in respect of the aforesaid matters ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title, extent and commencement.**—(1) This Order may be called the Superior Courts (Court Dress and Mode of Address) Order, 1980.

(2) It extends to the whole of Pakistan.

Price : Ps. 9

[2731 Ex. Gaz.]

(3) It shall come into force on the day of November, 1980, which is the first day of the Fifteenth Century Hijri.

2. **Interpretation.**—In this Order, "Superior Court" means the Supreme Court of Pakistan or a High Court or the Federal Shariat Court and "Judge" includes Chief Justice or, in the case of the Federal Shariat Court, the Chairman or a member thereof.

3. **Court dress, etc.**—A Judge of a Superior Court shall wear—

(a) while he is attending sittings of the Court, a black sherwani without bands and, during winter, a black gown ; and

(b) while he is attending State or ceremonial functions, a black sherwani without bands ;

and, if he uses a headgear, it shall be a Quaid (Jinnah) cap of black colour.

4. **Mode of address.**—The use of the expressions "My Lord" and "Your Lordship", and the like, in relation to a Judge shall be discontinued and he shall only be addressed as "Sir" or "Janab-e-Wala" or "Janab-e-Aali" or referred to in judgments, correspondence or other instruments as "Mr. Justice" so and so or the like.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

CORRIGENDUM

[*to the* Gazette of Pakistan, Extraordinary, *Part I, dated the 1st October, 1980 containing Ordinance No. LI of 1980.*]

Page 479 : In line 1, from the bottom *for* "Comission" *read* "Commission".

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033
L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, TUESDAY, NOVEMBER 11, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

STATES AND FRONTIER REGIONS DIVISION

Islamabad, the 8th November, 1980

No. F. 1 (10)-FIII/80.—The following Regulation made by the President is hereby published for general information :—

REGULATION No. I OF 1980

A

REGULATION

to apply the Punjab Minor Canals Act, 1905, to the Federally Administered Tribal Area of Khyber Agency ;

Preamble

WHEREAS it is expedient to apply the Punjab Minor Canals Act, 1905 (Punjab Act III of 1905), to the Federally Administered Tribal Area of Khyber Agency ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. I of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Regulation :—

1. **Short title, extent and commencement.**—(1) This Regulation may be called the Punjab Minor Canals (Application to the Federally Administered Tribal Area of Khyber Agency) Regulation, 1980.

(2) It shall extend to the Federally Administered Tribal Area of Khyber Agency.

Price : Ps. 9

[2738 Ex. Gaz.]

(3) It shall come into force at once.

2. **Application of Punjab Minor Canals Act, 1905, to Khyber Agency.**—The Punjab Minor Canals Act, 1905 (Punjab Act III of 1905), hereinafter referred to as the said Act, and, so far as may be, all rules, notifications and orders made or issued thereunder, as applicable in the North-West Frontier Province immediately before the commencement of this Regulation, shall apply to the Federally Administered Tribal Area of Khyber Agency, hereinafter referred to as the said Area.

3. **Authority to exercise the powers, etc.**—Where under the said Act or under any rule, notification or order made or issued thereunder, any power, function or duty is to be exercised, performed or discharged by any person or authority, such power, function or duty shall be exercised, performed or discharged in the said Area by such person or authority as the Federal Government may, by notification in the official Gazette, appoint.

4. **Certain laws to cease to operate.**—(1) If, immediately before the commencement of this Regulation, there was in force in the said Area any law, instrument, custom or usage having the force of law corresponding to the provisions of this Regulation, such law, instrument, custom or usage shall, upon such commencement, cease to have effect in that area.

(2) Nothing in sub-section (1) shall affect—

(a) the previous operation of any such law, instrument, custom or usage; or

(b) the recovery of any water rate recoverable under any such law, instrument, custom or usage before the commencement of this Regulation, and any such water rate shall be recoverable as if sub-section (1) had not come into force; or

(c) any penalty, forfeiture or punishment incurred in respect of any offence punishable under such law, instrument, custom or usage; or

(d) any investigation, proceeding or remedy in respect of any such penalty, forfeiture or punishment and any such investigation, proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if sub-section (1) had not come into force.

GENERAL,
M. ZIA-UL-HAQ.
President.

S. M. NIAZI,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033
L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, WEDNESDAY, NOVEMBER 26, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 26th November, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance, made by the President on the 1st of Muharram-ul-Haram, 1401 A.H. is hereby published for general information :—

ORDINANCE No. LIII OF 1980

AN

ORDINANCE

to establish an Islamic University

WHEREAS Islam enjoins upon the Ummah to establish just and humane world order, providing every opportunity for an all-round and harmonious development of man and society ;

AND WHEREAS the purpose of education is to produce people who are imbued with Islamic learning and character and capable of meeting economic, social, political, technological, physical, intellectual and aesthetic needs of the society ;

AND WHEREAS the parallel systems of secular and religious education prevalent today in Pakistan should be fused together so as to provide an Islamic vision for those engaged in education, and to enable them to reconstruct human thought in all its forms on the foundations of Islam ;

Price : Ps. 62

[2809 Ex. Gaz.]

AND WHEREAS it is expedient to establish a seat of Islamic learning in Pakistan so as to enable Students and Scholars from all over the world and especially from the Muslim countries to receive higher education with Islamic orientation ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

CHAPTER I

PRELIMINARY

1. **Short title and commencement.**—(1) This Ordinance may be called the Islamic University Ordinance, 1980.

(2) It shall come into force at once.

2. **Definitions.**—In this Ordinance, unless there is anything repugnant in the subject or context—

(a) "Academic Council" means Academic Council of the University ;

(b) "Authority" means an authority of the University specified in this Ordinance ;

(c) "Board" means the Board of Trustees referred to in this Ordinance ;

(d) "Chairman" means the Chairman of the Board ;

(e) "Chancellor" means the Chancellor of the University ;

(f) "Commission" means the University Grants Commission ;

(g) "Dean" means head of such academic or administrative functions as may be prescribed ;

(h) "Director" means the Director of an Institute ;

(i) "Government" means the Federal Government ;

(j) "Institute" means a constituent Institute maintained and administered by the University ;

(k) "prescribed" means prescribed by Statutes, Regulations or Rules ;

(l) "Professor Emeritus" means a retired Professor working in the University in an honorary capacity ;

(m) "Rector" means the Rector appointed by the Chancellor ;

(n) "Research Officer" means a person engaged whole-time by the University for research ;

(o) "Statutes" "Regulations" and "Rules" mean the Statutes, Regulations and Rules made or deemed to have been made under this Ordinance ;

(p) "Teachers" include Professors, Associate Professors, Assistant Professors, and Research staff engaged whole-time by the University for teaching at the University and such other persons as may be recognised to be Teachers by the Board ;

(q) "University" means the Islamic University as constituted under this Ordinance ; and

(r) "Vice-Chancellor" means Vice-Chancellor of the University.

CHAPTER II

THE UNIVERSITY

3. **Establishment of University.**—(1) There shall be established a University to be called the Islamic University with its principal seat at Islamabad in accordance with the provisions of this Ordinance.

(2) The University shall consist of—

(i) the Chancellor, the Rector, the Vice-Chancellor, the Deans, and the Directors ;

(ii) members of the Board, the Academic Council and other Authorities ;

(iii) all Teachers and Professors Emeritus ; and

(iv) such other officers as may be prescribed.

(3) The University shall be a body corporate by the name of the Islamic University having perpetual succession and a common seal and shall by the said name sue and be sued.

(4) The University shall be competent to acquire and hold property, both movable and immovable, and to lease, sell or otherwise transfer any movable and immovable property which may have vested in or been acquired by it.

(5) The University shall be the custodian of the Faisal Mosque and its adjunct buildings and shall be responsible for its supervision, control and maintenance.

4. **Powers of the University.**—The University shall have the powers—

(a) to provide for instruction in such branches of learning as it may deem fit, and to make provision for research and for the advancement and dissemination of knowledge in such manner as it may determine :

Provided that the working of the University and its specialisations are specifically oriented to the development of Shariah and Islamic learning ;

(b) to prescribe courses of studies to be conducted by it ;

(c) to hold examinations and to award and confer degrees, diplomas, certificates and other academic distinctions to and on persons who have been admitted to and have passed its examinations under prescribed conditions ;

(d) to confer in the manner prescribed honorary degrees or other distinctions on persons approved for the purpose ;

(e) to provide for such instruction for persons not being students of the University as it may determine, and to grant certificates and diplomas to such persons ;

(f) to confer degrees on persons who have carried on independent research under prescribed conditions ;

(g) to accept the examinations passed, and the periods of study spent, by students of the University at other universities and places of learning as equivalent to such examinations and periods of study in the University as it may determine, and to withdraw such acceptances ;

(h) to cooperate with other universities and public authorities in such manner and for such purposes as it may determine ;

(i) to institute Professorships, Associate Professorships, Assistant Professorships and Research Associateships and any other posts, and to appoint thereto ;

(j) to create posts for teaching, research, extension administration and other related purposes and to appoint persons thereto ;

(k) to institute and award fellowships, scholarships, exhibitions, bursaries, medals and prizes under prescribed conditions ;

(l) to establish Institutes, Faculties, Libraries, Laboratories, Workshops, Museums and other centres of learning for the development of teaching and research and to make such arrangements for their maintenance, management and administration as it may determine ;

(m) to control the residence of the students of the University and to institute and maintain halls of residence ;

(n) to supervise and control the discipline of students of the University, to promote extra-curricular and recreational activities of such students, and to make arrangements for promoting their health, moral development and general welfare ;

(o) to demand and receive such fees and other charges as it may determine ;

(p) to make provision for research and advisory services and with these objects to enter into arrangements with other institutions or with public bodies under prescribed conditions ;

(q) to enter into, carry out, vary or cancel contracts ;

(r) to receive and manage property transferred and grants, bequests, trusts, gifts, donations, endowments and other contributions made to the University and to invest any fund representing such property, grants, bequests, trusts, gifts, donations, endowments or contributions and to convert one kind of property into another, in such manner as it may deem fit ;

(s) to provide for the printing and publication of research and other works ;

(t) to authorise and agree to the mobility of qualified staff among universities, research organisations and the Government or corporate bodies provided that the rights and privileges of the staff under this arrangement shall be protected ; and

(u) to do all such other acts and things, whether incidental to the powers aforesaid or not, as may be requisite in order to further the objects of the University as a place of education, learning and research.

5. **University open to all classes, creeds, etc.**—The University shall be open to all persons of either sex of whatever religion, race, creed, class or colour who desire to receive higher education with Islamic orientation and no such person shall be denied the privileges of the University on the ground only of sex, religion, race, caste, creed, class, colour or domicile.

6. **Teaching in the University.**—(1) All recognised teaching in various courses shall be conducted by the University in the prescribed manner and may include lectures, tutorials, discussions, seminars, demonstrations as well as practical work in the laboratories and other methods of instruction.

(2) The objective of all teaching at the University shall be to lay emphasis on the seeking of knowledge rather than on examinations and degrees, and, therefore, in addition to formal education, the University may organize as many non-degree courses, classes, seminars, colloquia and workshops, as possible.

(3) The authority responsible for organising recognised teaching shall be such as may be prescribed.

(4) The courses and the curricula shall be such as may be prescribed.

(5) The teaching of Arabic and Islamic studies shall be compulsory and high proficiency in these fields shall be a pre-requisite for a degree in the University.

CHAPTER III

OFFICERS OF THE UNIVERSITY

7. **Officers of the University.**—The following shall be the officers of the University, namely :—

(i) the Chancellor ;
(ii) the Rector ;
(iii) the Vice-Chancellor ;
(iv) the Deans ;
(v) the Directors ; and
(vi) such other persons as may be prescribed by Regulations to be the officers.

8. **Chancellor.**—(1) The President of the Islamic Republic of Pakistan shall be the Chancellor of the University.

(2) The Chancellor shall, when present, preside at the convocations of the University and the meetings of the Board.

(3) If the Chancellor is satisfied that the proceedings of any Authority are not in accordance with the provisions of this Ordinance, the Statutes, the Regulations or the Rules, he may, after calling upon such Authority to show cause why such proceedings should not be annulled, by order in writing, annual the proceedings.

(4) Every proposal to confer an honorary degree shall be subject to confirmation by the Chancellor.

(5) The Chancellor shall have the power to assent to such Statutes as are required to be submitted to him by the Board or withhold assent or refer them back to the Board for reconsideration.

(6) The Chancellor may remove any person from the membership of any Authority, if such person —

(i) has become of unsound mind ; or

(ii) has become subject to an incapacity which prevents him from functioning as a member of such Authority ; or

(iii) has been convicted by a court of law of an offence involving moral turpitude ; or

(iv) leaves Pakistan for more than one year.

9. **Visitation.**—(1) The Chancellor may cause an inspection or inquiry to be made in respect of any matter connected with the affairs of the University and shall, from time to time, appoint such person or persons as he may deem fit for the purpose of carrying out inspection of —

(i) the University, its buildings, laboratories, libraries, museums, workshops and equipment ;

(ii) any institution or hostel maintained by the University ;

(iii) the teaching, research and other work conducted by the University ; and

(iv) the conduct of examinations held by the University.

(2) The Chancellor shall give notice to the Board of his intention to cause an inspection or inquiry to be made under sub-section (1) and the Board shall be entitled to be represented thereat.

(3) The Chancellor shall communicate to the Board his views with regard to the results of an inspection or inquiry made under sub-section (1) and shall, after ascertaining the views of the Board thereon, advise the Board on the action to be taken by it.

(4) The Board shall, within such time as may be specified by the Chancellor, communicate to him such action, if any, as has been taken or may be proposed to be taken upon the results of an inspection or inquiry communicated to it under sub-section (3).

(5) Where the Board does not, within the time specified by the Chancellor, take action to the satisfaction of the chancellor, he may, after considering any explanation furnished or representation made by the Board, issue such directions as he thinks fit, and the Vice-Chancellor shall comply with such directions.

10. **Rector.**—(1) The Rector shall be appointed by the Chancellor for such period and on such terms and conditions as he may determine.

(2) In the absence of the Chancellor, the Rector shall, when present, preside at the Convocation of the University.

(3) The Rector shall perform such other functions as may be entrusted to him by the Chancellor.

11. **Vice-Chancellor.**—(1) The Vice-Chancellor shall be appointed by the Chancellor on such terms and conditions as the Chancellor may determine and shall hold office during the pleasure of the Chancellor for a term not exceeding four years.

(2) At any time when the office of the Vice-Chancellor is vacant, or the Vice-Chancellor is absent or is unable to perform the functions of his office due to illness or some other cause, the Chancellor shall make such arrangement for the performance of the duties of the Vice-Chancellor as he may deem fit.

12. **Powers and duties of the Vice-Chancellor.**—(1) The Vice-Chancellor shall be the principal executive and academic officer of the University and shall ensure that the provisions of this Ordinance, the Statutes, the Regulations and the Rules are faithfully observed, shall promote the general efficiency and good order of the University and shall have all powers necessary to exercise control and enforce discipline over all officers, teachers and other employees and students of the University.

(2) The Vice-Chancellor shall, in the absence of the Chancellor and the Rector, preside at a convocation of University and the meetings of the Board and shall, if present, preside at the meetings of the Authorities, of which he is the Chairman, and be entitled to attend and preside at any meeting of any other Authority or body of the University.

(3) The Vice-Chancellor may, in an emergency which in his opinion requires immediate action, take such action as he may consider necessary and shall, as soon thereafter as possible, report his action to the Authority or other body which in the ordinary course would have dealt with the matter.

(4) The Vice-Chancellor shall also have the power :—

(i) to create and fill posts temporarily for a period not exceeding six months.

(ii) to sanction all expenditure provided for in the approved budget, and to re-appropriate funds within the same major head of expenditure ;

(iii) to sanction by re-appropriation an amount not exceeding fifteen thousand rupees for an unforeseen item not provided for in the budget, and report it to the Board at the next meeting ;

(iv) to appoint examiners for all examinations of the University after receiving panels of names from the relevant Authorities ;

(v) to make such arrangements for the scrutiny of papers, marks and results as he may consider necessary ;

(vi) to direct Teachers, officers and other employees of the University to take up such assignments in connection with teaching, research, examination and administration, and such other activities in the University, as he may consider necessary for the purpose of the University ;

(vii) to appoint employees upto Grade 16 in the National Pay Scales ;

(viii) to delegate, subject to such conditions, if any, as may be prescribed, any of his powers under this Ordinance to an officer or other employee of the University ;

(ix) in his discretion to refuse to a person or to exclude a person from, the privileges of the University ; provided that an appeal against such orders shall lie to the Board ; and

(x) to exercise and perform such other powers and functions as may be prescribed.

13. **Other officers.**—Subject to the provisions of this Ordinance, the terms and conditions of service and powers and duties of other officers of the University shall be such as may be prescribed.

CHAPTER—IV

AUTHORITIES OF THE UNIVERSITY

14. **Authorities.**—The following shall be the authorities of the University, namely —

(i) the Senate ;

(ii) the Board of Trustees ;

(iii) the Academic Council ;

(iv) the Board of Studies ;

(v) the Selection Board ;

(vi) the Finance and Planning Committee ;

(vii) the University Discipline Committee ; and

(viii) such other authorities as may be prescribed by Statutes.

15. **The Senate.**—(1) The Senate shall consist of —

(i) the Chancellor who shall also be the Chairman ;

(ii) the Rector ;

(iii) the Vice-Chancellor ;

(iv) ten representatives of the Organization of Islamic Conference, Jeddah, to be nominated by it from different regions of the Islamic world ;

(v) two representatives of the Islamic Solidarity Fund ;

(vi) ten representatives of universities and research institutions in the Muslim world to be nominated by the Chancellor ;

(vii) Members of the Board ;

(viii) Directors ;

(ix) Deans ;

(x) University Professors and Professors Emeritus ;

(xi) Minister for Education, Government of Pakistan ;

(xii) Minister for Foreign Affairs, Government of Pakistan ; and

(xiii) five eminent scholars to be nominated by the Chancellor.

(2) The members of the Senate, other than *ex-officio* members, shall hold office for two years.

(3) The Senate shall meet at least once in every year on a date to be fixed by the Chancellor on the recommendation of the Vice-Chancellor.

(4) The quorum for a meeting of the Senate shall be one-third of the total number of members, a fraction being counted as one.

16. **Powers and duties of the Senate.**—Subject to the provisions of this Ordinance, the Senate shall have the power —

(i) to develope the academic policies of the University ;

(ii) to consider and pass resolutions on the annual report, the annual statement of account, and the annual and revised budget estimates ;

(iii) to ensure the viability of the University by gathering support for the University ;

(iv) to promote relationships between the University and other academic and research institutions within and outside the country ; and

(v) to perform such other functions as may be prescribed by Statutes.

17. **The Board of Trustees.**—(1) The Board shall consist of—

(i) the Chancellor ;

(ii) the Rector ;

(iii) the Vice-Chancellor ;

(iv) the Chief Justice of Pakistan or a Judge of the Supreme Court nominated by him ;

(v) one Chief Justice of High Court of a Province to be nominated by the Chancellor ;

(vi) the Chairman, University Grants Commission or a Member of the Commission nominated by him ;

(vii) the Chairman of the Vice-Chancellors' Committee ;

(viii) the Chairman, Council of Islamic Ideology ;

(ix) Secretary, Ministry of Education, or his nominee not below the rank of a Joint Secretary ;

(x)

(xi) two representatives of the Senate elected by the Senate ;

(xii) two members of the Academic Council to be nominated by the Chancellor on the recommendations of the Vice-Chancellor : and

(xiii) three eminent scholars to be nominated by the Chancellor.

(2) The members of the Board, other than *ex-officio* members, shall hold office for two years.

(3) The quorum for a meeting of the Board shall be one-half of the total number of members, a fraction being counted as one.

(4) One of the Deans or a Director [of an Institute] shall be appointed by the Board as its Secretary.

18. **Powers and duties of the Board.**—(1) The Board shall be the executive body of the University and shall, subject to the provisions of this Ordinance and the Statutes, exercise general supervision over the affairs of the University ;

(2) In particular and without perjudice to the generality of the foregoing provision, the Board shall have the power—

(a) to hold, control and administer the property and funds of the University;

(b) to govern and regulate, with due regard to the advice of the Finance and Planning Committee in this behalf, the finances, accounts and investments of the University and, for that purpose, to appoint such agents as it may think fit;

(c) to consider and approve the annual report, the annual and revised budget estimates, to submit a report to the Senate thereon, and to re-appropriate funds from one major head of expenditure to another;

(d) to transfer and accept transfer of movable or immovable property liabilities of the University;

(e) to enter into, vary, carry out and cancel contracts on behalf of the University;

(f) to Cause proper books of account to be kept for all sums of money received and expended by the University and for the assets and liabilities of the University;

(g) to invest any money belonging to the University, including any unapplied income, in any of the securities described in section 20 of the Trusts Act, 1882 (II of 1882), or in the purchase of immovable property or in such other manner as it may determine, with the like power of varying such investments;

(h) to receive and manage any property transferred, and grants, bequests, trusts, gifts, donations, endowments and other contributions made, to the University, and to administer any funds placed at the disposal of the University for specified purposes;

(i) to provide the buildings, libraries, premises, furniture, apparatus, equipment and other means required for the purposes of the University, and to establish and maintain halls of residence;

(j) to determine the form, provide for the custody and regulate the use of the Common Seal of the University;

(k) to arrange for the inspection of the Institutes;

(l) to institute Professorships, Associate Professorships, Assistant Professorships, Lectureships and other teaching or research posts, or to suspend or abolish such post;

(m) to create, suspend or abolish such administrative, research, extension or other posts as may be necessary;

(n) to appoint University Teachers and other officers on the recommendations of the Selection Board for Teaching and other posts in Grade 17 in the National Pay Scale and above;

(o) to appoint Professors Emeritus on such terms and conditions as may be prescribed;

(p) to confer with the prior approval of the Chancellor Honorary Degrees in accordance with the conditions prescribed;

(q) to prescribe the duties of officers, teachers and other employees of the University;

(r) to suspend, punish and remove from service in the prescribed manner officers (other than the Vice-Chancellor), teachers and other employees whom it is empowered to appoint;

(s) to report to the Senate on matters which have been referred to it ;

(t) to appoint members to the various Authorities in accordance with the provisions of this Ordinance ;

(u) to propose drafts of Statutes for submission to the Senate ;

(v) to consider and deal, in the manner indicated in sub-section (2) of section 24 with the Regulations proposed by the Academic Council ;

(w) to regulate, determine and administer all other matters concerning the University and to this end exercise all necessary powers not specifically mentioned in this Ordinance or the Statutes ;

(x) to delegate any of its powers to an Authority or officers or sub-Committees ; and

(y) to perform such other functions as have been assigned to it by the other provisions of this Ordinance or may be assigned to it by the Statutes.

19. **Academic Council.**—(1) The Academic Council shall consist of—

(i) the Vice-Chancellor who shall be its Chairman ;

(ii) the Deans ;

(iii) the Directors ;

(iv) three Teachers of the University to be nominated by the Chancellor on the recommendation of the Vice-Chancellor ; and

(v) five eminent scholars to be nominated by the Chancellor.

(2) The members of the Academic Council, other than *ex-officio* members, shall hold office for two years.

(3) The quorum for a meeting of the Academic Council shall be one-third of the total number of members, a fraction being counted as one.

20. **Powers and duties of the Academic Council.**—(1) The Academic Council shall be the academic body of the University and shall, subject to the provisions of this Ordinance, and the Statutes have the power to lay down proper standards of instruction, research and examinations and to regulate and promote the academic life of the University.

(2) In particular and without prejudice to the generality of the foregoing provision, the Academic Council shall have the power—

(a) to advise the Board on academic matters ;

(b) to regulate the conduct of teaching, research and examinations ;

(c) to regulate the admission of students to the courses of studies and examinations in the University ;

(d) to regulate the conduct and discipline of the students of the University ;

(e) to propose to the Board schemes for the constitution and organization of Institutes and Boards of Studies ;

(f) to make regulations on the recommendations of the Board of Studies, prescribing the courses of studies and the syllabi for all University examinations :

Provided that, if the recommendations of a Board of Studies are not received by the prescribed date, the Academic Council may, subject to the approval of the Board, continue for the next year the courses of studies already prescribed for an examination ;

(g) to recognize the examinations of other universities or examining bodies as equivalent to the corresponding examinations of the University ;

(h) to regulate the award of studentships, scholarships, exhibitions, medals and prizes ;

(i) to frame Regulations for submission to the Board ;

(j) to appoint members to the various Authorities in accordance with the provisions of this Ordinance ; and

(k) to perform such other functions as may be prescribed by Statutes.

21. **Constitution, functions and powers of other Authorities.**—Subject to the provision of this Ordinance, the constitution, functions and powers of the authorities for which no specific provision, or insufficient provision, has been made in this Ordinance shall be such as may be prescribed by Statutes.

22. **Appointment of committees by the Authorities.**—The Board, the Academic Council and any other Authority may, from time to time, appoint such standing, special or advisory committees as it may deem fit, and may appoint to such committees persons who are not its members.

CHAPTER V

STATUTES, REGULATIONS AND RULES

23. **Statutes.**—(1) Subject to the provision of this Ordinance, Statutes may be made to regulate or prescribe all or any of the following matters, namely :—

(a) the constitution of pension, insurance, gratuity, provident fund and benevolent fund for University employees ;

(b) the scales of pay and other terms and conditions of service of officers, Teachers and other employees of the University ;

(c) the establishment of Institute ;

(d) the maintenance of the Register of Registered Graduates ;

(e) the powers and duties of officers and Teachers ;

(f) the conditions under which the University may enter into arrangements with other institutions or with public bodies for purposes of research and advisory services ;

(g) the conditions for appointment of Professors Emeritus and award of honorary degrees ;

(h) efficiency and discipline of University employees ; and

(i) all other matters which are to be or may be prescribed or regulated by Statutes.

(2) The draft of Statutes shall be proposed by the Board to the Rector who may approve it, or pass it with such modifications as he may think fit, or may refer it back to the Board for reconsideration or may reject it :

Provided that the Board shall not propose a draft of Statutes affecting the constitution or powers of any Authority until such Authority has been given an opportunity of expressing an opinion in writing upon the proposals :

Provided further that the draft of Statutes concerning any of the matters mentioned in clauses (a) and (b) of sub-section (1) shall, after the Rector has approved it, be forwarded to the Chancellor and shall not be effective until it has been approved by the Chancellor.

(3) Subject to the second proviso to sub-section (2), no Statute shall be valid unless it has been approved by the Rector.

24. **Regulations.**—(1) Subject to the provisions of this Ordinance and the Statutes, Regulations may be made for all or any of the following matters, namely :—

(a) the general scheme of studies, including the duration of courses and the number of subjects or papers for an examination ;

(b) the courses of study for post-graduate degrees, diplomas and certificates of the University ;

(c) the manner in which the recognised teaching referred to in sub-section (1) of section 6 shall be organised and conducted ;

(d) the admission of students to the University ;

(e) the conditions under which students shall be admitted to the courses and the examinations of the University and shall become eligible for the award of degrees, diplomas and certificates ;

(f) the conduct of examinations ;

(g) fees and other charges to be paid by the students for admission to the courses of study and the examinations of the University ;

(h) the conduct and discipline of students of the University ;

(i) conditions of residence of the students of the University including the levying of fees for residence in halls of residence and hostels ;

(j) the conditions under which a person shall carry on independent research to entitle him to a degree ;

(k) the institution of fellowships, scholarships, exhibitions, medals and prizes ;

(l) the institution of stipends and free and half-free studentships ;

(m) the academic costume ;

(n) the use of the Library ;

(o) the formation of Institutes and Boards of Studies ; and

(p) all other matters which are to be or may be prescribed by Regulations.

(2) The draft of Regulations shall be prepared by the Academic Council and shall be submitted to the Board which may approve or withhold approval or refer it back to the Academic Council for reconsideration :

Provided that the Board may frame a Regulation at its own initiative and approve it after calling for the advice of the Academic Council.

(3) No Regulation shall be valid unless it has been approved by the Board.

25. **Amendment and repeal of Statutes and Regulations.**—The procedure for adding to, amending or repealing the Statutes and the Regulations shall be the same as that provided respectively for the framing or making of Statutes and Regulations.

26. **Rules.**—(1) The Authorities and the other bodies of the University may make Rules consistent with this Ordinance, the Statutes and the Regulations to regulate the conduct of their business and the time and place of meetings and related matters :

Provided that the Board may direct the amendment or the annulment of any Rules made by another Authority or body under this section :

Provided further that, if such other Authority or body is dissatisfied with such direction, it may appeal to the Rector whose decision in the matter shall be final.

(2) The Board may make rules to regulate any matter relating to the affairs of the University which by this Ordinance is not specifically required to be provided for by Statutes or Regulations.

CHAPTER VI

UNIVERSITY FUND

27. **University Fund.**—The University shall have a fund to which shall be credited its income from fees, donations, trusts, bequests, endowments, contributions, grants and all other sources.

28. **Recovery of University dues.**—The University or any person generally or specially authorised by it may apply to the Collector for recovery of any sum due to the University under any bond or otherwise and the Collector shall thereupon proceed to recover the sum due as if it were an arrear of land revenue.

29. **Audit and accounts.**—(1) The accounts of the University shall be maintained in such manner as may be prescribed.

(2) No expenditure shall be made from the funds of the University unless a bill for its payment has been audited by the University Auditors in conformity with the Statutes.

(3) The annual statement of the accounts of the University signed by the Director Finance and the University Auditor, shall be submitted to the Government within six months of the closing of the financial year.

(4) The accounts of the University shall be audited once a year by Government Auditors appointed by the Auditor-General of Pakistan.

(5) The observations of the Government Auditor, together with such annotations as the Director Finance may make, shall be presented to the Board and the Commission.

CHAPTER VII

GENERAL PROVISIONS

30. **Retirement from service.**—An officer, Teacher or other employee of the University shall retire from service—

(i) on such date, after he has completed twenty-five years of service qualifying for pension or other retirement benefits as the competent authority may, in the public interest, direct ; or

(ii) where no direction is given under clause (1) on the completion of sixty years of his age.

Explanation.—In this section 'competent authority' means the appointing authority or a person duly authorised by the appointing authority in that behalf, not being a person lower in rank to the officer, teacher or other employee concerned.

31. **Opportunity to show cause.**—Except as otherwise provided, no officer, teacher or other employee of the University holding a permanent post shall be reduced in rank, or removed or compulsorily retired from service, unless he has been given a reasonable opportunity of showing cause against the action proposed to be taken.

32. **Appeal to, and review by, the Board.**—(1) Where an order is passed punishing any officer (other than the Vice-Chancellor), teacher or other employee of the University or altering or interpretting to his disadvantage the prescribed terms or conditions of his service, he shall, where the order is passed by the Vice-Chancellor or any other officer or teacher of the University, have the right to appeal to the Board, against the order, and, where the order is made by the Board have the right to appeal to that Authority for review of that order.

(2) The appeal or application for review shall be submitted to the Vice-Chancellor who shall lay it before the Board with his views.

33. **Pension, insurance, gratuity, provident fund and benevolent fund.**—(1) The University shall constitute for the benefit of its officers, teachers and other employees in such manner and subject to such conditions as may be prescribed such pension, insurance, gratuity, provident fund and benevolent fund scheme as it may deem fit.

(2) Where any provident fund is constituted under this Ordinance, the provisions of the Provident Fund Act, 1925 (XIX of 1925), shall apply to such fund as if it were a Government Provident Fund and the University were the Government.

34. **Commencement of term of office of members of Authorities.**—When a member of a newly constituted Authority is appointed or nominated, his term of office as fixed under this Ordinance shall commence from such date as may be prescribed.

35. **Filling of casual vacancies in Authorities.**—Any casual vacancy among the appointed or nominated members of any Authority shall be filled, as soon as conveniently may be, by the person or the body who appointed or nominated the member whose place has become vacant and the person appointed or nominated to the vacancy shall be a member of such Authority for the residue of the term for which the person whose place he fills would have been a member.

36. **Filling of vacancies in Authorities in certain circumstances.**—Where a vacancy in the membership of an Authority cannot be filled because of—

(a) the office the holder whereof was to be a member of the Authority *ex-officio* having ceased to exist;

(b) the organization, institution or other body, other than the University, having either ceased to exist or to function; or

(c) the occurrence of other circumstances in which it has become impracticable to fill the vacancy.

the vacancy shall be filled in such manner as the Chancellor may direct.

37. **Disputes about membership of Authorities etc.**—(1) Notwithstanding anything contained in this Ordinance, a person nominated or appointed to an Authority shall cease to be a member of such Authority as soon as he ceases to hold the position by virtue of which he was nominated or appointed.

(2) If a question arises whether any person is entitled to be a member of any Authority, the matter shall be referred to a committee consisting of the Vice Chancellor, the Judge of the Supreme Court and the nominee of the Commission who are members of the Board, and the decision of this committee shall be final and binding.

38. **Proceedings of Authorities not invalidated by vacancies.**—No act, proceedings, resolution or decision of any Authority shall be invalid by reason only of any vacancy in or any defect in the constitution of, or in the appointment or nomination of any member of, the Authority.

39. **First Statutes.**—Notwithstanding anything contained in this Ordinance, the Statutes set out in the Schedule shall be deemed to be the Statutes framed under section 23 and shall remain in force until they are amended or replaced by new Statutes framed in accordance with this Ordinance.

40. **Transfer of officers, etc.**—(1) Any officer, teacher or other employee of the University shall, as the Chancellor may direct, serve for such period as may be fixed or extended from time to time by the Chancellor in any post under the Government or a Provincial Government, or a local authority, or a corporation or body set up or established by any such Government or any University in Pakistan or a research organization and on terms and conditions not less favourable than those admissible to him in the University.

(2) The Chancellor in consultation with the Vice-Chancellor may fill any post in the University by appointing a person in the service of Pakistan or an officer, teacher or other employee of any other University in Pakistan or a research organization or an employee of a local authority, or a corporation or body set up by the Government or a Provincial Government.

(3) The Chancellor may approve inter-transfer of officers, teachers or other employees of universities, research organizations, corporate bodies, the Government and a Provincial Government, provided that the rights and privileges of such persons under this arrangement are protected under such conditions as may be prescribed.

41. **Bar of jurisdiction.**—No court shall have jurisdiction to entertain any proceedings, grant any injunction or make any order in relation to anything done or purported to have been done or itended to be done under this Ordinance.

42. **Indemnity.**—No suit or legal proceedings shall lie against the Government, the University or any Authority, officer or employee of Government or the University or any person, in respect of any thing which is done, or purported to have been done or is intended to, or has been done under this Ordinance.

43. **Savings.**—The Faculty of Shariah in the Quaid-i-Azam University established in 1978 and the Institute of Islamic Research established by the Government of Pakistan shall be deemed to have been the Faculty established under this Ordinance, and

(a) everything done, action taken, obligations and liabilities incurred, persons appointed or authorised, fellowships or scholarships instituted and orders issued by the Faculty or the Institute shall be continued and, so far as may be, be deemed to have been respectively done, taken incurred, appointed or authorised, instituted or issued by the University established under this Ordinance;

(b) all moneys and properties held by the Faculty or the Institute immediately before the commencement of this Ordinance shall stand transferred to the University; and

(c) any rules made by the Faculty or the Institute in so far as they are not inconsistent with the provisions of this Ordinance, shall continue to be in force until they are repealed, rescinded or modified under this Ordinance.

44. **Transitional provisions.**—Notwithstanding anything contained in this Ordinance, the Board shall start functioning as soon as the Chancellor has made nomination of its members.

45. **Removal of difficulties.**—If any difficulty arises so to the first constitution or reconstitution of any Authority upon coming into force of this Ordinance or otherwise in giving effect to the provisions of this Ordinance, the Chancellor may, on the recommendation of the Vice-Chancellor, give appropriate directions to remove such difficulty.

THE SCHEDULE

(See Section 39)

THE FIRST STATUTES

1. *The Institute.*—(1) The University shall have the following institutes, namely—

(i) Institute of Shariah and Law;

(ii) Institute of Islamic Studies and Research;

(iii) Institute of Linguistics and Languages;

(iv) Institute of National Sciences;

(v) Institute of Social Sciences;

(vi) Institute of Training in Shariah and Legal Profession;

(vii) such other Institutes as may be prescribed by Statutes.

2. *Institutes and Directors.*—(1) There shall be an Institute for each subject or group of subjects, as may be prescribed, and each Institute shall be headed by a Director.

(2) The Director of an Institute shall be appointed by the Board on the recommendation of the Vice-Chancellor.

(3) The Director of an Institute shall plan, organize and supervise the work of the Institute.

3. *Boards of Studies.*—(1) There shall be a separate Board of Studies for each subject or group of subjects, as may be prescribed by Regulations.

(2) Each Board shall consist of—

(i) the Director of the Institute;

(ii) all Professors and Associate Professors in the Institute concerned;

(iii) two University Teachers, other than Professors or Associate Professors to be appointed by rotation in order of seniority by the Academic Council;

(iv) three Teachers, other than University Teachers, to be appointed by the Board; and

(v) one expert to be appointed by the Vice-Chancellor.

(3) The term of office of members of the Board of Studies, other than *ex-officio* members, shall be two years.

(4) The quorum for a meeting of the Board of Studies shall be one-half of the number of members, a fraction being counted as one.

(5) The Director of the Institute shall be the Chairman and Convener of the Board of Studies.

(6) The functions of the Board of Studies shall be—

(a) to advise the Authorities on all academic matters connected with instruction, research and examination in the subject or subject concerned;

(b) to propose curricula and syllabi for all post-graduate degrees, diplomas and certificate courses;

(c) to suggest a panel of names of examiners in the subject or subjects concerned; and

(d) to perform such other functions as may be prescribed by Regulations.

4. *Deans.*—(1) There shall be a Dean of University Instruction and a Dean of University Administration.

(2) The Deans shall be appointed by the Syndicate and shall assist the Vice-Chancellor in performing his functions as the academic and executive head of the University.

(3) The duties, functions, duration and terms of appointment of Deans shall be such as may be prescribed.

(4) The Dean of University Administration shall be the Secretary of the authorities of the University and shall have a permanent Secretariat as may be prescribed.

5. *The Selection Board.*—(1) The Selection Board shall consist of—

(i) the Vice-Chancellor who shall be its Chairman;

(ii) the Chairman of the Federal Public Service Commission or a Member nominated by him;

(iii) the Director of Institute concerned; and

(iv) one member of the Board, one Professor and two other men of eminence, to be appointed by the Board, none of whom is an employee of the University :

Provided that, when the Board meets for selection of Officers other than Teachers, Director of the Institute shall not take part in the proceedings of the Board.

(2) The members, other than *ex-officio* members, shall hold office for two years.

(3) The quorum for a meeting of the Selection Board shall be four.

(4) No member who is a candidate for the post to which appointment is to be made shall take part in the proceedings of the Board.

(5) In selecting candidates for the posts of Professors and Associate Professors, the Selection Board shall, co-opt or consult three experts in the subject concerned and, in selecting candidates for other teaching posts, two experts in the subject concerned, to be nominated by the Vice-Chancellor, from a standing list of experts for each subject approved by the Board on the recommendation of the Selection Board and revised from time to time.

(6) *Functions of Selection Board.*—(a) The Selection Board shall consider all applications for teaching and other posts received in response to an advertisement in case of direct appointments and shall recommend to the Board the names of suitable candidates for appointment to such posts.

(b) The Selection Board may recommend to the Board the grant of a higher initial pay in a suitable case for reasons to be recorded.

(c) The Selection Board may recommend to the Board the appointment of an eminently qualified person to a Professorship in the University on terms and conditions which differ in any particular case from those prescribed.

(d) The Selection Board shall consider all cases of promotions of officers of the University and recommend to the Board the names of suitable candidates for such promotions.

(e) In the event of an unresolved difference of opinion between the Selection Board and the Board, the matter shall be referred to the Chancellor whose decision shall be final.

5. *The Finance and Planning Committee.*—(1) The Finance and Planning Committee shall consist of—

(i) the Vice-Chancellor, who shall be its Chairman ;

(ii) one member of the Board to be appointed by the Board ;

(iii) the Secretary to the Government in the Ministry of Finance or his nominee not below the rank of a Joint Secretary ;

(iv) the Secretary to the Government in the Ministry of Education or his nominee not below the rank of Joint Secretary ;

(v) the Secretary to the Government in the Planning and Development Division or his nominee not below the rank of a Joint Secretary ;

(vi) one expert to be nominated by the Chancellor ;

(vii) one University Teacher to be nominated by the Vice-Chancellor ;

(viii) the Planning and Development Officer ; and

(ix) the Director Finance (Secretary).

(2) The term of office of the members, other than the Vice Chancellor and the Director Finance, shall be two years.

(3) The quorum for a meeting of the Finance and Planning Committee shall be five.

(4) *Functions of the Finance and Planning Committee.*—The functions of the Finance and Planning Committee shall be—

(i) to consider the annual statement of accounts and the annual and revised budget estimates and advise the Board thereon ;

(ii) to review periodically the financial position of the University ;

(iii) to advise the Board on all matters relating to planning, development, finance, investments and accounts of the University ;

(iv) to prepare short-term and long-term academic development plans ;

(v) to prepare staff and resource development plans ; and

(vi) to perform such other functions as may be prescribed by Statutes.

6. *University Discipline Committee.*—(1) The University Discipline Committee shall consist of five senior teachers to be nominated by the Vice-Chancellor, including the officer incharge of student affairs (by whatever name called) who shall also be its Secretary.

(2) The Chairman of the Committee shall be nominated by the Vice-Chancellor from amongst the members of the Committee.

(3) The term of office of members of the Committee, other than *ex-officio* members, shall be two years.

(4) The quorum for a meeting of the University Discipline Committee shall be three members.

(5) The functions of the Committee shall be—

(i) to deal with all inter-institute cases of indiscipline in the University ;

(ii) to propose regulations relating to the conduct of University students, maintenance of discipline and breach of discipline ;

(iii) to suspend, expel or rusticate students on the basis of the inquiry conducted under the Rules or Regulations ; and

(iv) to perform such other functions as may be prescribed.

7. *Institutional Discipline Committee.*—Each Provost or Warden or Assistant Provost or superintendent of a Hostel, and Director of a University Institute shall appoint a Discipline Committee consisting of three Teachers of the University to deal with cases of indiscipline of its own students as may be prescribed.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

CORRIGENDA

[to the *Gazette of Pakistan, Extraordinary*, Part I, dated the 26th June, 1980, containing Finance Ordinance, 1980 (Ordinance No. XXV of 1980)].

Page 123 : In line 10 from the bottom, *for* " section " *read* " sections ".

,, 127 : In line 12 from the bottom, *for* ' " Commissioner ", shall be inserted; ' *read* ' " Commissioner " ; " shall be added; and'

,, 129 : In lines 4 and 5 from the bottom *for* " incomes, or " *read* " incomes or ".

,, 135 : In line 4 from the bottom, *for* " section " *read* " sections ".

,, 145 : In line 3, *for* " head Income " *read* " head ' Income ".

,, 146 : In lines 8 and 9, *for* " agricultural machinery used for agricultural operations, " *read* " agricultural operations,".

,, ,, : In line 2 from the bottom, *for* " machines, " *read* " machines ".

,, 147 : In line 14 from the bottom, *for* " (64B) " *read* " (64A) ".

,, 151 : In the First schedule, in column 2, in line 8 from the bottom, *for* " pice " *read* " price ".

,, 153 : In Chapter 2, in column 2 of the table, in line 1, *for* " Nos. " *read* " No. "

,, 154 : In the table, against heading 02.06, in column 3, *omit* " 160% *ad val.*".

,, 155 : In the table, in column 3, against heading 04.08, *omit* "50% *ad val.* ".

,, ,, : In the table, in column 3, against sub-heading ' C ' of heading 04.02, *omit* " 50% *ad val.* "

,, 157 : In the table, in line 5 from the bottom, *for* " B " *read* " A ".

,, 159 : In the table, in column 3, against sub-heading ' A ' of heading 07.01, *omit* " Free ".

,, 160 : In the table, in column 2, against sub-heading " C " of heading 08.02, *for* " Lamons " *read* " Lemons ".

,, ,, : In the table, in column 3, against sub-heading ' B ' of heading 08.04, *omit* " 85% *ad val* ".

,, 162 : In the table, in column 3, against sub-heading ' B ' of heading 09.08, *for* " 20.00 " *read* " 12.00 ".

,, 165 : In line 17 from the bottom, *for* " seeds, seeds " *read* " seeds, poppy seeds ".

,, ,, : In line 13 from the bottom, *for* " or namental " *read* " ornamental ".

,, 166 : In the table, in column 2, in line 5 from the bottom, *for* " barke " *read* " bark ".

,, ,, : In the table, in column 2, in line 4 from the bottom, *for* " Agari " *read* " Agar ".

,, ,, : In the table, in column 2, in line 2 from the bottom, *for* " leaver " *read* " leaves ".

Page 167 : In the table, in column 1, *for* " 12.07 " *read* " 12.09 ".

" " : In the table, in column 3, against sub-heading ' A ' of heading 13.03, *for* " 10% *ad val* ". *read*" + 10% *ad val.* ".

" 170 : In the table, in column 2, in line 3 from the bottom, *for* " beeseax " *read* " beeswax ".

" 171 : In the heading below SECTION IV, *for* " VINGAR " *read* " VINEGAR ".

" 174 : In the table, in column 2, in sub-heading ' A ' of heading 19.04, *for* " Sagos " *read* " Sago ".

" " : In the table, in column 3, against heading 20.02, *omit* " 160% *ad val.*"

" 177 : In the table, in column 1, *for* heading " 22.03 " occurring second time *read* " 22.04 ".

" " : In the table, in column 2, against heading 22.08, *for* " or any " *read* " of any ".

" " : In the table, in column 2, against heading 22.09, *for* " liquerrs " *read* " liqueurs ".

" 178 : In the table, in column 2, in sub-heading ' B ' of heading 23.01, *for* ' unfit or " *read* " unfit for ".

" 179 : In the table, in column 2, in sub-heading ' A ' of heading 24.02, *for* " cigaillos " *read* " cigarillos ".

" 180 : In line 16, *for* " misaceous " *read* " micaceous " and for " meero " *read* " meers ".

" 181 : In the table, in column 2, against heading 25.12, *for* " silicious " *read* " siliceous ".

" " : In the table, in column 2, against heading 25.13, *for* " wheather " *read* " whether ".

" " : In the table, in column 1, *for* heading " 26.16 " *read* " 25.16 ".

" " : In the table, in column 2, against heading 25.16, *for* " prophyry," *read* " porphyry, ".

" 182 : In the table, in column 2, in sub-heading ' B ' of heading 25.32, *for* " Mecrschaum " *read* " Meerschaum ".

" 183 : In the table, in sub-heading ' C ' of heading 26.01, *for* " Irnn " *read* " Iron ".

" " : In the table, in sub-heading ' J ' of heading 26.01, *for* " Maaganese ", " manganiferious " and " managese " *read* " Manganese " " manganiferous " and " manganese " respectively.

" " : In the table, in sub-heading ' K ' of heading 26.01, for " anc " *read* " and ".

" " : In the table, against heading 26.04, in column 2, *for* " ashr " *read* " ash,".

" 184 : In the table, in column 2, against heading 27.01, *for* " furels " *read* " fuels ".

" " : In the table, in column 2, against heading 27.04, *for* " Cohe " *read* " Coke ".

Page 185 : In the table, in column 2, in line 4, *for* " Semi-cohe " *read* " Semi-coke ".

" " : In the table, in column 2, in line 6, *for* " ignite " *read* " lignite ".

" " : In the table, in column 2, in sub-heading ' A ' of heading 27.08, *for* " cool " *read* " coal ".

" " : In the table, in column 2, in sub-heading ' D ' of heading 27.10, *for* " cerosene " *read* " Kerosene ".

" 186 : In the table, in column 2, in sub-heading " G ", *for* " Furance " *read* " Furnace ".

" " : In the table, in column 2, in sub-heading ' H' in entry ' 02 ' *for* " Fahrenheits's " *read* " Fahrenheit's ".

" " : In the table, in column 2, in sub-heading ' B ' of heading 27.11, *for* " hydrocarbones " *read* " hydrocarbons ".

" " : In the table, in column 2, in sub-heading ' C ' of heading 27.11, *for* " gaseous hydrocarbons in the gas-hydrocarbons " *read* " gaseous hydrocarbons ",.

" 187 : In line 10, *for* " Nos. " *read* " No. ".

" 188 : In line 2, from the bottom, *for* " 17.02 " *read* " 71.02 ".

" " : In line 31, *for* " phosporus " *read* " phosphorus ".

" 191 : In the table, in column 2, in sub-heading ' A ' of heading 28.35, *for* " and sodium " *read* " and sodium hydrosulphide ".

" 192 : In the table, in column 2, in sub-heading ' B ' of heading 28.42, *for* " neutrial " *read* " neutral ".

" 193 : In the table, in column 2, against heading 28.51, *for* " 28.60 " *read* " 28.50 ".

" " : In the table, in column 3, against sub-heading ' B ' of heading 28.58 *for* " 340% *ad val.*" *read* " 40% *ad val* ".

" 197 : In the table, in heading IV, *for* " EXPOXIDES ". *read* " EPOXIDES

" " : In the table, in column 2, against heading 29.10. *for* " chemiacetals " *read* " hemiacetals ".

" " : In the table, in column 2, against heading 29.11, *for* " cyloic " *read* " cyclic ".

" 198 : In the table, in column 2, in sub-heading ' A ' of heading 29.23, *for* " sodium para-aminosacylate; calcium para-aminosacylate; calcium para-aminoslalicylate; aminosalicylate " *read* " sodium para-aminosalicylate ; calcium para-aminosalicylate; potassium aminosalicylate ; ".

" " : In the table, in column 2, against heading 29.26 and in its sub-heading ' A ' *for* " orthobenzoicsulphimid " *read* " orthobenzoicsulphimide " and *for* " aminoslalicylate " *read* " aminosalicylate ", respectively.

" 199 : In the table, in column 3, against sub-heading 'A ' of heading 29.27, *for* " 30% *ad val.* " *read* " 40% *ad val.* ".

Page 199 : In the table, in column 2, in entries 03 and 07 of sub-heading ' C ' of heading 29.35, *for* " butylomino " and " methylbutual amino " *read* " butylamino " and " methylbutylamino", respectively.

" 202 : In line 9, *for* " coments " *read* " cements ".

" " : In the table, in column 2, in sub-heading ' A ' of heading 30.05, *for* " patien " *read* " patient ".

" 203 : In line 19 from the bottom, *for* " constituting " *read* " consisting ".

" 204 : In lines 15 and 17, *for* " K. " and "K 20 " *read* " K2° " in both the lines.

" 205 : In the table, in column 2, in sub-heading ' A ' of heading 31.05, *for* " phos-horus " *read* " phosphorus ".

" 207 : In the table, in column 1, *for* heading number " 32.07 " *read* " 32.09 ".

" " : In the table, in column 2, against heading 32.09, *for* " leateher " *read* " leather ".

" " : In the table, in column 2, in entry 02 of sub-heading ' B ' of heading 32.09, *omit* " 120% *ad val.* ".

" " : In the table, in column 2, in sub-heading ' B ' of heading 32-12, *for* " Bainters " *read* " Painters ".

" 208 : In the table, in column 2, against heading 33.04, *for* " inatural or artificial " *read* " natural or artificial ".

" 209 : In the table, in column 2, in line 4, *for* " deederants " *read* " deoderants ".

" " : In the table, in column 2, in line 13, *for* " deederisers " *read* " deoderisers ".

" " : In the table, in column 2, in line 15, *for* " serew " *read* "screw ".

" " : In line 16, from the bottom, *for* " medicements " *read* " medicaments".

" 210 : In the table, in column 2, in entry 03 of sub-heading ' A ' of heading " 34.01, *for* " sheving " *read* " shaving ".

" 214 : In line 11, *for* " put in fire- " *read* " put in in fire- ".

" 215 : In the table, in column 2, against heading 38.08, *for* " guns " *read* " gums ".

" " : In the table, in column 2, against heading 38.11, *for* " bans " *read* " bands ".

" 216 : In line 11, from the bottom, *for* " Notes " *read* " Note ".

" 217 : In lines 1 and 2 from the bottom *for* " Roads, liquid polyisobutylene " and " polycondention " *read* " Resols, liquid polyisobutylene " and " polycondensation ", respectively.

" 218 : In the first line, *for* " apply materials " *read* " apply to materials ".

" " : In line 4, *for* " malding " *read* " moulding ".

" " : In the table, in column 2, against heading 39.01, *for* " ipolycondensation " *read* " polycondensation ".

Page 223 : In the table, in column 2, in sub-heading ' T ', *for* " hloride " *read* " chloride ".

" 224 : In the table, in column 2, in entry 03 of sub-heading ' A ' of heading 39.03, *for* " mnonfil " *read* " monofil ".

" 229 : In line 15, *for* " comopounded " *read* " compounded ".

" 234 : In line 24, *for* " Mengolian " *read* " Mongolian ".

" " : In line 28, *for* " Nomeniclatude " and " leathe " *read* " Nomenclature " and " leather ", respectively.

" " : In the table, in column 2, against heading 41.01, *for* " limad " *read* " limed ".

" 235 : In the table, in column 2, in sub-heading ' B ' of heading 41.02, *for* " Othor " *read* " Other ".

" " : In the table, in column 2, against heading 41.04, *for* " kind " *read* " kid ".

" " : In the heading under Chapter 42, *for* "HARDNESS" *read* " HARNESS".

" 236 : In the table, in column 2, against heading 42.02, *for* " foot-weak " and " bibre " *read* " foot-wear " and " fibre ", respectively.

" 239 : In the table, in column 2, against heading 44.02, *for* " agglomersted " *read* " agglomerated ".

" 240 : In the table, in column 2, against heading 44.09, *for* " pulpowood " *read* " pulpwood ".

" 241 : In the table, in column 2, against sub-heading ' B ' of heading 44.15, *for* " laminobard, *read* " laminboard ".

" " : In the table, in column 2, against heading 44.18, *for* " agglimerated with natnral " and " orgnic " *read* " agglomerated with natural " and " organic ", respectively.

" 242 : In the table, in column 2, against heading 44.27, *for* " fregoing " *read* " foregoing ".

" " : In the table, in column 2, against heading 45.02, *for* " stoppere " *read* " stoppers ".

" " : In the table, in column 2, against heading 45.04, *for* " without abinding' *read* " without a binding ".

" 243 : In the table, in column 2, against heading 46.02, *for* " plainting mterials " and " inclding " *read* " plaiting materials" and " including ", respectively.

" " : In the table, in column 2, against heading 46.03, *for* " wicherwork and other ticles " *read* " wickerwork and other articles ".

" 244 : In line 8 from the bottom, *for* " plainting " *read* " plaiting ".

" 245 : In line 17 from the bottom, *for* " 4. " *read* " 5. ".

" 246 : In the table, in column 2, against heading 48.01, *for* " includig " *read* " including ".

" " : In the table, in column 2, in entry 08 of sub-heading ' H ' of heading 48.01, *for* " bsorbent " *read* " absorbent ".

Page 248 : In the table, in column 3, against heading 48.14 *for* " 12% *ad val.*" *read* " 120% *ad val.* ".

" " : In the table, in column 2, against heading 48.20 *for* " per pulp " *read* " paper pulp ".

" " : In the table, in column 2, against sub-heading ' A ' of heading 48.21, *for* " macine, " *read* " machine , ".

" 249 : In line 2 from the bottom, *for* " falling " *read* " fall-in ".

" 250 : In the table, in column, 2, against heading 49.07, *for* " Unsed " *read* " Unused ".

" 252 : In line 4, *for* " (j) " *read* " (ij) ".

" 255 : In line 6, *for* " joined " *read* " joined end ".

" 257 : In the table, in column 3, against entry 01 of sub-heading ' C ' heading 51.04, *for* " 50% " *read* " 60% ".

" 258 : In the table, in column 2, against heading 52.02, *for* " fabric " *read* " fabrics ".

" 259 : In the table, in column 2, against heading 53.07, *for* " put for " *read* " put up for ".

" 267 : In line 19, *for* " 30 em " *read* " 30 cm ".

" " : In line 20, *for* " folder " *read* " folded ".

" 268 : In the table, in column 2, against heading 58.03, *for* " Taopestries " *read* " Tapestries ".

" " : In the table, in column 2, against heading 58.07, and in its sub-heading " A " *for* " trimings" and " Triminings " *read* " trimmings " at both places.

: In the table, in column 2, against heading 58.10, *for* " motips " *read* " motifs ".

" 272 : In the table, in column 2, against heading 59.16 *for* " conveyour " *read* " conveyor ".

" 274 : In the table, in column 2, against heading 60.06, *for* " crocketed " *read* " crocheted ".

" 276 : In the table, in column 2, of sub-heading ' O ', ' P ' and ' Q ' of heading 61.02, *for* " Shirts " *read* " Skirts ".

" 277 : In the table, in column 2, against heading 61.04, *for* " infants, garments " *read* " infants ' under garments ".

" " : In the table, in column 2, against heading 61.09, *for* " suspende-belts " and articles " *read* " suspender-belts ' and " articles of ", respectively.

" " : In the table, in column 2, against heading 61.10, *for* " crochete " *read* " crocheted ".

" 279 : In Note 3 of Chapter 64, in line 3, *for* " extermally " *read* " externally".

" 280 : In line 10, *for* " hatshape " *read* " hatshapes ".

" " : In the table, in column 2, against heading 65.05, *for* " corcheted " and " texile " *read* " crocheted " and " textile ", respectively.

Page 280 : In the table, in column 3, against sub-heading ' B ' of heading 65.06, *read* " 120% *ad val.* ".

,, 283 : In line 9, *for* " (i) " *read* " (ij) ".

,, 284 : In the table, in column 2, against heading 68.08, *for* " examples " *read* " example ".

,, ,, : In the table, against heading 68.13, in column 2, in line 4, *for* "salustos" *read* " asbestos ".

,, 285 : In the table at the bottom, in column 1, *for* " 67.01 " *read* " 69.01 ".

,, 288 : In the table, in column 2, in sub-heading ' A ' to heading 70.11, *for* " envelope for bulbs and fluorescnet " *read* " envelopes for bulbs and fluorescent ".

,, ,, : In the table, in last line, against heading 70.12, *for* " vessle " *read* " vessels ".

,, 289 : In the table, in column 3, against heading 70.16, *for* " 12% " *read* " 120% ".

,, 290 : In the table, in column 2, in sub-heading ' A ' to heading 70.21, *for* " usde " *read* " used ".

,, 296 : In line 6 from the bottom, *for* " any " *read* " an ".

,, 299 : In line 9, *for* " billetts " *read* " billets ".

,, " : In line 11, *for* " and such diamensions " *read* " and of such dimensions ".

,, 300 : In line 6 from the bottom, *for* " are " *read* " any ".

,, ,, : In line 2 from the bottom, *for* " and dimension is classified according to its form and dimensions with the " *read* " and dimensions with the ".

,, 301 : In the table, in column 2, in sub-heading ' A ' to heading 73.10, *for* " rode " *read* " rod ".

,, 302 : In the table, in column 2, in sub-heading ' A ' to heading 73.13, *for* " thichkness " *read* " thickness ".

,, ,, : In the table, in column 2 in sub-heading ' K ' and ' M ' to heading 73.15, *for* " rode " and " or high " *read* " rod " and " of high ", respectively.

,, 303 : In the table, in column 2, in sub-heading ' Z ' *for* " 13 mm " *read* " 3 mm ".

,, ,, : In the table, in column 2, in sub-heading " AJ ", *for* " stainless of " *read* " stainless or ".

,, 304 : In the table, in column 3, against heading 73.21, *omit* " 90% *ad val.* ".

,, 305 : In the table, in column 2, against heading 73.32, *for* " wherthe " *read* " whether " and in entry 03 of sub-heading ' D ' to heading 73.32, *for* " disel " *read* " diesel ".

,, ,, : In the table, in column 2, in sub-heading ' A ' to heading 73.35, *for* " wier " *read* "wire ".

,, 309 : In the table, in column 2, in sub-heading ' B ' to heading 74.15, *for* " irivets, " *read* " rivets,".

Page 312 : In the table, in column 2, against heading 76.08, *for* " trameworks," *read* " frameworks,".

" 313 : In the table, in column 2, in sub-heading ' A ' to heading 76.16, *for* " foreigns " *read* " forgings ".

" " : At the end of Chapter 76, *read* Chapter 77 as under :—

" CHAPTER 77

MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

Heading No.	Name of article	Rate of duty
1	2	3
77.01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap :	
	A. Magnesium waste and scrap	40% *ad val.*
	B. Unwrought magnesium	40% *ad val.*
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium; other articles of magnesium	80% *ad val.*
(77.03)		
(77.04)	Beryllium, unwrought or wrought, and articles of beryllium :	
	A. Unwrought beryllium; beryllium waste and scrap.	
	01 Unwrought	40% *ad val.*
	02 Waste and scrap	40% *ad val.*
	B. Wrought beryllium; and articles of beryllium.	
	01 Wrought beryllium	80% *ad val.*
	02 Articles of beryllium	80% *ad val* ".

Page 314 : In line 1, *for* " plants ", *read* " plates ".

" 316 : Under Chapter 80, in sub-note (b) to Note 1, in line 4, *for* " thikness" *read* " thickness ".

" 317 : Under Chapter 81, in line 6, *for* " hafnium, manganese " *read* " hafnium, indium, manganese ".

" 320 : In the table, in column 2, against heading 82.11, *for* " blands " *read* " blanks ".

Page 321 : In the table, in column 2, against heading 83.02, *for* " icluding " *read* " including ".

,, 322 : In the table, in column 2, against heading 83.15, *for* " king " *read* " kind ".

,, 323 : In the first line, *for* " CHAPTER XVI " *read* " SECTION XVI ".

,, 326 : In the table, in column 3, against sub-heading ' C ' to heading 84.06, *for* " applicab " and " he " *read* " applicable " and " the ", respectively.

,, 329 : In the table, in column 2, in line 6, against heading 84.17, *for* " hind " *read* " kind ".

,, 330 : In the table, in column 3, against sub-heading 'A ' to heading 84.18, *omit* " 40% *ad val.* ".

,, ,, : In the table, in column 2, in entry 02 of sub-heading ' A ' to heading 84.20, *for* " bady " and " plateform " *read* " body " and " platform ", respectively.

,, 331 : In the table, in column 2, against heading 84.22, *for* " telephers " *read* " telphers " and *for* " conveyours " occurring twice *read* " conveyors ".

,, ,, : In the table, in column 2, in sub-heading ' C ' to heading 84.22, *for* " conveyours " *read* " conveyors ".

,, ,, : In the table, in column 2, against heading 84.23, *for* " self-profelled" *read* " self-propelled ".

,, 333 : In the table, in column 2, against heading 84.30 *for* " slicin " *read* " slicing ".

,, 334 : In the table, in column 2, in sub-heading ' C ' to heading 84.36, *for* " machinas " *read* " machines ".

,, 335 : In the table, in column 2, against heading 84.40, *for* " keeling " and " tor " *read* " reeling " and " for ", respectively.

,, 336 : In the table, in column 2, in entry 02 of sub-heading ' A ' to heading 84.44, *for* " Othnr " *read* " Other ".

,, 337 : In the table, in column 2, in entry 01 of sub-heading ' F ' to heading 84.45, *for* " exceeding " and " lenght " *read* " exceeding " and " length ", respectively.

,, 340 : In the table, in column 2, against heading 84.51, *for* " typeriters " *read* " typewriters ".

,, 341 : In the table, in column 2, against heading 84.57, *for* " values " *read* " valves ".

,, 342 : In the table, in column 2, against heading 84.61, *for* " values" *read* " valves ".

,, 343 : In the table, in column 2, in entry 01 of sub-heading ' B ' to heading 84.62, *for* " 6.33 " *read* " 6.335 ".

,, 345 : In line 3, *for* " galss " *read* " glass ".

,, ,, : In line 4, *for* " included " and " compononts " *read* " include " and " components ", respectively.

Page 345 : In the table, in column 2, against heading 85.01, *for* " transoformers, " *read* " transformers ".

" 348 : In the table, in column 2, against heading 85.15, *for* " radid " and " receiption " *read* " radio " and " reception ", respectively.

" 349 : In the table, in column 2, against heading 85.19, *for* " lighting " and " switchborards " *read* " lightning " and " switchboards" , respectively.

" " : In the table, in column 2, in entry 02 and entry 03, of sub-heading ' A ' to heading 85.19, *for* " incorportaing " and " Switchborards " *read* " incorporating " and " Switchboards ", respectively.

" 350 : In the table, in column 2, against heading 85.21, *for* " vales " " comera " and " electrict " *read* " valves ", " camera " and " electric " respectively.

" " : In the table, in column 2, in sub-heading ' B ' to heading 85.21, *for* " comera " *read* " camera ".

" 351 : In the heading, under SECTION XVII, *for* " ASSOCIATION " *read* " ASSOCIATED ".

" 352 : In line 5, *for* " skin " *read* " akin ".

" 354 : In column 3 of the headings of the table, *for* " buty " *read* " duty ".

" " : In the table, in column 2, in entry 01 of sub-heading ' A ' to heading 87.02, *for* " for " *read* " four ".

" 357 : In the heading under SECTION XVIII, *for* " APPRATUS " and " MAGE " *read* " APPARATUS " and " IMAGE ", respectively.

" 358 : In line 19 from the bottom, *for* " Section " *read* " Section XV) ".

" 360 : In the table, in column 2, against heading 90.05, *for* " bincocular " *read* " binocular ".

" 362 : In the table, in column 2, against heading 90.20, *for* " bubes " *read* " tubes ".

" " : In the table, in column 2, in sub-heading ' A ' to heading 90.21, *for* " cale " *read* " scale ".

" 363 : In the table, in column 2, against heading 90.25, *for* " cheching " and " sund " *read* " checking " and "sound ", respectively.

" 364 : In the table, in column 2, against heading 91.03, *for* " cloeks " *read* " clocks ".

" 366 : In the table, in column 2, against heading 92.10, *for* " piteh " *read* " pitch ".

" 368 : In the table, in column 3, against heading 93.01, *for* " 150% " *read* " 100% ".

" " : In the table, in column 2, against heading 93.03, *for* " Artiller " *read* " Artillery ".

" " : In the table, in column 2, in sub-heading ' A ' to heading 93.07, *for* amunition " *read* " ammunition ".

" 369 : In line 6, *for* " pillos " *read* " pillows ".

" 370 : In the table, in column 2, against heading 94.04, *for* " spnnge " *read* " sponge ".

Page 371 : In line 11, *for* " 95.09, " *read* " 95.08,".

" 372 : In the table, in column 1, *for* " 76.06 " *read* " 96.06 ".

" 373 : In line 18, from the bottom, *for* " (i) " *read* " (ij) ".

" 377 : In the table, in column 3, against heading 98.09, *for* " 70% *da val.*" *read* " 70% *ad val.*".

" " : In the table, in column 2, against heading 98.15, *for* " complet " *read* " complete ".

" 378 : In the table, in column 2, against heading 99.01, *for* " pasters," *read* " pastels,".

" 379 : In the table, in column 2, in sub-item ' B ' to item 3, *for* " Daesi " *read* " Desi ".

" " : In the table, in column 3, against sub-item ' A ' to item 5, *for* " 65% " *read* " 65 ".

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No. S. 1033 / L-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, SUNDAY, NOVEMBER 30, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 30th November, 1980

No. F. 17 (2)/80-Pub.—The following Order made by the President is hereby published for general information :—

THE CONSTITUTION (FOURTH AMENDMENT) ORDER, 1980.

PRESIDENT'S ORDER No. 16 OF 1980

In pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title and commencement.**—(1) This Order may be called the Constitution (Fourth Amendment) Order, 1980.

(2) It shall come into force at once.

2. **Amendment of Article 228 of the Constitution.**—In the Constitution, in Article 228, in clause (2), for the word "fifteen" the word "twenty" shall be substituted.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI
Price : Ps. 9

[2810 Ex. Gaz.]

REGISTERED No. S. 1033
L.-7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, SATURDAY, DECEMBER 6, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 6th December, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. LIV OF 1980

AN

ORDINANCE

further to amend the Emigration Ordinance, 1979

WHEREAS it is expedient further to amend the Emigration Ordinance, 1979 (XVIII of 1979), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Emigration (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of section 4, Ordinance XVIII of 1979.**—In the Emigration Ordinance, 1979 (XVIII of 1979), hereinafter referred to as the said Ordinance, in section 4, clause (a) shall be omitted.

Price : Ps. 9

[2848 Ex.Gaz.]

3. **Insertion of new section 4A, Ordinance XVIII of 1979.**—In the said Ordinance, after section 4, the following new section shall be inserted, namely :—

"4A. *Functions of Corporation.*—Subject to the provisions of this Ordinance and the over all supervision and control of the Federal Government, the Corporation shall take such measures as may be necessary to promote emigration of citizens of Pakistan.".

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

CORRIGENDA

[*to the Gazette of Pakistan, Extraordinary,* Part I, dated the 26th November, 1980 containing Islamic University Ordinance, 1980 (Ordinance No. LIII of 1980) and corrigenda to the Finance Ordinance, 1980 (XXV of 1980)].

Page 507 : In line 5, from the bottom *for* "[of an Institute]" *read* "of an institute".

" 508 : In line 13, *for* "Liabilities" *read* "on behalf".

" 514 : In line 9, from the bottom *for* "itended" *read* "intended".

" 519 : In line 20, *for* "04.08" *read* "04.02".

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No S - 1033 / L - 7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, TUESDAY, DECEMBER 16, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS
(Law Division)

Islamabad, the 16th December, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. LV OF 1980

AN

ORDINANCE

further to amend the Pakistan Navy Ordinance, 1961

WHEREAS it is expedient further to amend the Pakistan Navy Ordinance, 1961 (XXXV of 1961), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Pakistan Navy (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

Price : Ps. 25

[2872 Ex. Gaz.]

2. **Amendment of section 2, Ordinance XXXV of 1961.**—In the Pakistan Navy Ordinance, 1961 (XXXV of 1961), hereinafter referred to as the said Ordinance, in section 2, in sub-section (1), in clause (a), for the word "ratings" the words "chief petty officers and sailors" shall be substituted.

3. **Amendment of section 4, Ordinance XXXV of 1961.**—In the said Ordinance, in section 4,—

(a) after clause (v), the following new clause shall be inserted, namely :—

"(va) "chief petty officer" means a person commissioned, gazetted or in pay as a junior commissioned officer in the Pakistan Navy ;";

(b) in clause (xvii), after the word "custody" at the end, the words "and detention in a civil prison" shall be added ;

(c) clause (xxx) shall be omitted ; and

(d) after clause (xxxii), the following new clause shall be inserted, namely :—

"(xxxiia) "sailor" means a person enrolled under this Ordinance below the rank of chief petty officer ;".

4. **Amendment of section 12, Ordinance XXXV of 1961.**—In the said Ordinance, in section 12,—

(a) for sub-section (1) the following shall be substituted, namely :—

"(i) The terms and conditions of service of chief petty officers and sailors, and the manner and procedure for the grant of junior commission or, as the case may be, their enrolment, shall be such as may be specified in the regulations."; and

(b) in sub-sections (2) and (4), for the word "rating" the word "sailor" shall be substituted.

5. **Amendment of section 14, Ordinance XXXV of 1961.**—In the said Ordinance, in section 14,—

(a) for the word "rating' the words "chief petty officer and sailor" shall be substituted ; and

(b) after the word "after", the words and commas "the grant of junior commission or, as the case may be," shall be inserted.

6. **Amendment of sections 15 and 16, Ordinance XXXV of 1961.**—In the said Ordinance, in sections 15 and 16, for the words "and rating" the comma and words ", chief petty officer and sailor" shall be substituted.

7. **Amendment of section 17, Ordinance XXXV of 1961.**—In the said Ordinance, in section 17, in sub-section (3), for the words "or rating" the comma and words ", chief petty officer or sailor" shall be substituted.

8. **Amendment of sections 18 and 20, Ordinance XXXV of 1961.**—In the said Ordinance, in sections 18 and 20, for the word "rating" the words "chief petty officer or sailor" shall be substituted.

9. **Amendment of section 22, Ordinance XXXV of 1961.**—In the said Ordinance, in section 22, for the words "and rating" the comma and words ", chief petty officer and sailor" shall be substituted.

10. **Amendment of sections 23, 24, 25 and 27, Ordinance XXXV of 1961.**—In the said Ordinance, in sections 23 and 24, sub-section (1) of section 25 and sub-section (1) of section 27, for the words "or rating" the comma and words ", chief petty officer or sailor" shall be substituted.

11. **Amendment of section 59, Ordinance XXXV of 1961.**—In the said Ordinance, in section 59,—

(a) the brackets and figure "(1)" shall be omitted;

(b) in clause (b),—

(i) in sub-clause (i), after the word "officer", the words "or junior commissioned officer" shall be inserted; and

(ii) in sub-clause (ii), for the word "rating" the word "sailor" shall be substituted.

12. **Amendment of section 79, Ordinance XXXV of 1961.**—In the said Ordinance, in section 79, in clause (a), after the semicolon at the end, the word "or" shall be added.

13. **Amendment of section 80, Ordinance XXXV of 1961.**—In the said Ordinance, in section 80,—

(a) in sub-section (1),—

(i) in clause (g), for the words "subordinate officers" the words "officers of and below the rank of lieutenant" shall be substituted;

(ii) for clause (h) the following shall be substituted, namely:—

"(h) reduction in rank in the case of subordinate officers and disrating in the case of chief petty officers and sailors,";

(iii) after clause (h), substituted as aforesaid, the following new clauses shall be inserted, namely:—

"(hh) forfeiture of pay, bounty, salvage, prize money and allowances earned by, and of all annuities, pensions, gratuities, medals and decorations granted to, the offender, or of any one or more of the above punishments;

(hhh) forfeiture of all clothes and effects left by the deserter on board the ship or establishment to which he belongs;"; and

(iv) after clause (i), the following new clause shall be inserted, namely:—

"(ii) dismissal from the ship to which the offender belongs,"; and

(b) in sub-section (2),—

(i) the comma, brackets and letter ", (h)" shall be omitted ;

(ii) for the word "rating" the words "chief petty officer or sailor" shall be substituted ; and

(iii) for the comma, brackets, letters and word ", (g) and (j)" the word, brackets and letter "and (g)" shall be substituted.

14. **Amendment of section 81, Ordinance XXXV of 1961.**—In the said Ordinance, in section 81,—

(a) in sub-section (1), in clause (c), for the word "rating" the words "chief petty officer or sailor" shall be substituted ;

(b) in sub-section (2), after the word "salvage", the comma and words ", prize money" shall be inserted ;

(c) for sub-section (8) the following shall be substituted, namely :—

"(8) A sentence of reduction in rank or disrating may reduce the offender to any rank or rate not lower than that prescribed in relation to the persons of the class to which he belongs, and references in sub-sections (1) and (4) to disrating are references to reduction to the rate so prescribed." ; and

(d) after sub-section (8), substituted as aforesaid, the following new sub-section shall be inserted, namely :—

"(8A) On reduction in rank or disrating, the offender shall be placed at the bottom of the list of seniority in the new rank or rate and shall be promoted again or re-advanced to the next higher rank or rate under normal rules unless otherwise specified :

Provided that, on such promotion or re-advancement, he shall be entitled to the benefit of the service rendered by him in the former rank or rate prior to his reduction or disrating.".

15. **Amendment of section 82, Ordinance XXXV of 1961.**—In the said Ordinance, in section 82,—

(a) in the heading, for the words "and ratings" the comma and words ", chief petty officers and sailors" shall be substituted ;

(b) for the words "or rating" the comma and words ", chief petty officer or sailor" shall be substituted ;

(c) in clause (c), in the proviso, for the word "rating" the words "chief petty officer or sailor" shall be substituted ;

(d) in clause (d), for the words "or rating" the comma and words ", chief petty officer or sailor" shall be substituted ; and

(e) in clause (f), after the words "Federal Government", the words "or the Chief of the Naval Staff" shall be inserted.

16. **Amendment of section 83, Ordinance XXXV of 1961.**—In the said Ordinance, in section 83, for the words "or rating" the comma and words ", chief petty officer or sailor" shall be substituted.

17. **Amendment of section 89, Ordinance XXXV of 1961.**—In the said Ordinance, in section 89, in sub-section (2), in clause (b),—

(a) for the word "rating", occurring for the first time, the words "chief petty officer or sailor" shall be substituted;

(b) for the word "rating", occurring for the second time, the word "rate" shall be substituted; and

(c) for the word "rating", occurring for the third time, the words "chief petty officer or sailor" shall be substituted.

18. **Amendment of section 91, Ordinance XXXV of 1961.**—In the said Ordinance, in section 91, in sub-section (2), for the words "or rating" the comma and words ", chief petty officer or sailor" shall be substituted.

19. **Amendment of section 97, Ordinance XXXV of 1961.**—In the said Ordinance, in section 97, in sub-section (2), for the word "rating", twice occurring, the words "chief petty officer or sailor" shall be substituted.

20. **Amendment of section 102, Ordinance XXXV of 1961.**—In the said Ordinance, in section 102,—

(a) in sub-section (1), for the word "rating" the words "chief petty officer or sailor" shall be substituted; and

(b) in sub-section (4), in clause (d), for the word "ratings" the words "chief petty officers or sailors" shall be substituted.

21. **Amendment of section 105, Ordinance XXXV of 1961.**—In the said Ordinance, in section 105, in sub-section (2), after the word "mutiny" at the end, the words "or espionage" shall be added.

22. **Amendment of section 106, Ordinance XXXV of 1961.**—In the said Ordinance, in section 106, in sub-section (3), after the word "mutiny" at the end, the words "or espionage" shall be added.

23. **Amendment of section 130, Ordinance XXXV of 1961.**—In the said Ordinance, in section 130, in sub-section (2), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that, in the absence of the convening authority, the proceedings shall be transmitted for confirmation to an authority superior in command to such authority.".

24. **Amendment of section 164, Ordinance XXXV of 1961.**—In the said Ordinance, in section 164, in clause (2), for the word "one" the word "ten" shall be substituted.

25. **Amendment of section 178, Ordinance XXXV of 1961.**—In the said Ordinance, in section 178, in sub-section (2), in clauses (a) and (b), for the words "and ratings" the comma and words ", chief petty officers and sailors" shall be substituted.

26. **Addition of new Chapter XVIII, Ordinance XXXV of 1961.**—In the said Ordinance, after Chapter XVII, the following new Chapter shall be added, namely :—

"CHAPTER XVIII

SUPPLEMENTAL PROVISIONS

182. *Crews of ships lost or destroyed.*—When any one of the naval ships or naval vessels is wrecked, lost or destroyed, or taken by the enemy, such ship or vessel shall, for the purposes of this Ordinance, be deemed to remain in commission until her crew is regularly removed into some other naval ships or naval vessels, or until a general court-martial has been held, pursuant to the cause of the wreck, loss, destruction or capture of the said ship or vessel.

183. *All the officers and crew of lost ship may be tried by one court.*—When no specific charges are made against any officer or chief petty officer or sailor or other person in the fleet for or in respect or in consequence of any wreck, loss, destruction or capture by the enemy of any naval ship or naval vessel, it shall be lawful to try all the officers and crew, or all the surviving officers and crew of any such ship or vessel together before one and the same court, and to call upon all or any of them to give evidence on oath or affirmation before the court touching any of the matters then under inquiry, but no officer or chief petty officer or sailor or other person shall be obliged to give any evidence which may tend to criminate himself :

Provided that, if the Federal Government or the Chief of the Naval Staff or any officer authorised to convene court-martial considers necessary, it or he may convene separate courts-martial for the trial of one or more such officers and crew.

184. *For subsequent offence, separate court.*—For any offence or offences committed by any officer or chief petty officer or sailor, or officers and chief petty officer and sailors after the wreck, loss, destruction or capture of any naval ship or naval vessel, a separate court-martial shall be held for the trial of such offender or offenders.

185. *Pay of Crews of ships lost or taken.*—When any naval ship or naval vessel is wrecked, lost or otherwise destroyed, or taken by the enemy, if it appears from the sentence of a court-martial that the crew of such ship or vessel did, in the case of ship or vessel wrecked or lost, their utmost to save her or get her off, and in the case of such ship or vessel taken by the enemy did their utmost to defend themselves, and that they have, since the wreck, destruction, loss or capture of such ship or vessel, behaved themselves well, and been obedient to their officers, then all the pay of such crews, or of such portions of such crews as have behaved themselves well and been obedient to their officers, shall be continued until the time of their being discharged or removed into other naval ship or naval vessel, or of their death.

186. *When ship of senior officer is lost he may dispose of officers and crew of lost ship.*—If the naval ship of any officer ordered to command any two or more of naval ships is wrecked, lost or otherwise destroyed, such officer shall continue in the command of any ship or ships which at the time of his ship being wrecked, lost or destroyed was or were under his command, and it shall be lawful for such officer to order the surviving officers and crew of the wrecked, lost or destroyed ship to join any other ship under his command, or to distribute them among the other ships under his command, if more than one, and such officer shall, until he meets-with some other officer senior to himself, have the same power and authority in all respects as if his ship had not been wrecked, lost or destroyed.".

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI

REGISTERED No S - 1033 / L - 7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, SATURDAY, DECEMBER 20, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 20th December, 1980

No. F. 17 (1)/80-Pub.—The following Ordinance made by the President is hereby published for general information :—

ORDINANCE No. LVI OF 1980

AN

ORDINANCE

further to amend the Monopolies and Restrictive Trade Practices (Control and Prevention) Ordinance, 1970

WHEREAS it is expedient further to amend the Monopolies and Restrictive Trade Practices (Control and Prevention) Ordinance, 1970 (V of 1970), for the purposes hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (CMLA Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Monopolies and Restrictive Trade Practices (Control and Prevention) (Second Amendment) Ordinance, 1980.

Price : Rs. 9

[2895 Ex. Gaz.]

(2) It shall come into force at once and shall be deemed to have taken effect on the first day of December, 1980.

2. **Amendment of section 8, Ordinance V of 1970.**—In the Monopolies and Restrictive Trade Practices (Control and Prevention) Ordinance, 1970 (V of 1970), hereinafter referred to as the said Ordinance, in section 8, in sub-section (4), after the word " office " at the end, the words and commas " or, being a person in the service of Pakistan, retires from such service " shall be added.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI.

REGISTERED No S - 1033 / L - 7646

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, WEDNESDAY, DECEMBER 24, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 24th December, 1980

No. F. 17 (1)|80-Pub.—The following Ordinances made by the President are hereby published for general information :—

ORDINANCE No. LVII OF 1980

AN

ORDINANCE

further to amend the State Bank of Pakistan Act, 1956

WHEREAS it is expedient further to amend the State Bank of Pakistan Act, 1956 (XXXIII of 1956), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the State Bank of Pakistan (Second Amendment) Ordinance, 1980.

Price : Ps. 37

[2915 Ex. Gaz.]

(2) It shall come into force at once.

2. **Amendment of section 2, Act XXXIII of 1956.**—In the State Bank of Pakistan Act, 1956 (XXXIII of 1956), hereinafter referred to as the said Act, in section 2,—

(a) after clause (f), the following new clause shall be inserted, namely :—

"(ff) "debentures" includes participation term certificates ;" ;

(b) after clause (i), the following new clause shall be inserted, namely :—

"(ii) "loans and advances" includes finances provided on the basis of participation in profit and loss, mark-up in price, leasing, hire-purchase of otherwise ;" ;

(c) in clause (m), for the full stop at the end a semicolon shall be substituted ; and

(d) after clause (m), amended as aforesaid, the following new clauses shall be added, namely :—

"(n) "securities" includes securities as defined in the Capital Issues (Continuance of Control) Act, 1947 (XXIX of 1947) ;

(o) "shares" includes modaraba certificates."

3. **Amendment of section 17, Act XXXIII of 1956.**—In the said Act, in section 17,—

(a) in clause (4), for sub-clause (d) the following shall be substituted, namely :—

"(d) promissory notes of any scheduled bank supported by such modaraba certificates or participation term certificates as are acceptable to the bank or by documents of title relating to goods, such documents having been transferred, assigned or pledged to any such bank as security for a loan or advance granted for *bona fide* commercial or trade transactions or for the purpose of financing seasonal agricultural operations or the marketing of crops ;" ;

(b) for clause (11) the following shall be substituted, namely :—

"(11) The custody of monies, securities, and other articles of value and the collection if the proceeds, whether principal or interest, profit, dividend or other return of any such securities ;" ; and

(c) in clause (13), for sub-clause (c) the following shall be substituted, namely :—

"(c) the collection of the proceeds, whether principal or interest, profit, dividend or other return, of any securities ;".

4. **Amendment of section 20, Act XXXIII of 1956.**—In the said Act, in section 20, for sub-section 6 the following shall be substituted, namely :—

"(6) Allow interest or return in any other form on deposits on current account.".

5. **Substitution of section 22, Act XXXIII of 1956.**—In the said Act, for section 22 the following shall be substituted, namely :—

"22. *Bank Rate and interest free loans and advances.*—(1) The Bank shall make public from time to time the standard rate at which it is prepared to buy or re-discount bills of exchange or other commercial paper eligible for purchase on the basis of interest under this Act.

(2) In respect of finance provided by the Bank on bases other than interest, it may determine, from time to time, the terms and conditions either generally or specifically.".

6. **Amendment of section 36, Act XXXIII of 1956.**—In the said Act, in section 36,—

(a) for sub-section (4) the following shall be substituted, namely :—

"(4) If at the close of business on any day before the day fixed for the next return under the preceding sub-section, the balance held at the Bank by any scheduled bank is below the minimum fixed by sub-section (1) or varied under sub-section (2), such scheduled bank may be ordered by the Bank to pay to the Bank—

(a) in the case of its liabilities assumed on basis other than profit and loss sharing, in respect of such day penal interest at a rate three per cent above the bank rate on the amount by which the balance with the Bank falls short of the fixed minimum, and if on the day on which the next return is due such balance is still below the fixed minimum as disclosed by this return, the rate of penal interest may be increased to a rate five per cent above the bank rate in respect of that day and each subsequent day on which the balance held at the Bank at the close of business on the day is below the fixed minimum ; and

(b) in the case of its liabilities assumed on the basis of profit and loss sharing, in respect of such day a penalty at a rate that may be prescribed by the Bank from time to time on the amount by which the balance with the Bank falls short of the fixed minimum, and if on the day on which the next return is due such balance is still below the fixed minimum as disclosed by this return, the penalty may be increased by twenty-five per cent in respect of that day and each subsequent day on which the balance held at the Bank at the close of business on the day is below the fixed minimum." ; and

(b) in sub-section (5), for the words "penal interest at the increased rate of five per cent above the bank rate" the words "penalty at the higher rate" shall be substituted.

7. **Amendment of section 42, Act XXXIII of 1956.**—In the said Act, in section 42, the comma, words, figure and sign, "which shall not be less than 4% per annum" shall be omitted.

8. **Insertion of new sections 54A and 54B, Act XXXIII of 1956.**—In the said Act after section 54, the following new sections shall be added, namely :—

"54A. *Provisions to override other laws.*—This Act shall have effect notwithstanding anything contained in any other law for the time being in force or any agreement, contract, memorandum or articles of association.

54B. *Removal of difficulties.*—If any difficulty arises in giving effect to any of the provisions of this Act the Federal Government may make such order as may appear to it to be necessary for the purpose of removing the difficulty.".

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

ORDINANCE No. LVIII OF 1980

AN

ORDINANCE

further to amend the Banking Companies Ordinance, 1962

WHEREAS it is expedient further to amend the Banking Companies Ordinance, 1962 (LVII of 1962), for the purpose hereinafter appearing;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

1. **Short title and commencement.**—(1) This Ordinance may be called the Banking Companies (Third Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of section 5, Ordinance LVII of 1962.**—In the Banking Companies Ordinance, 1962 (LVII of 1962), hereinafter referred to as the said Ordinance, in section 5,—

(a) for clause (a) the following shall be substituted, namely:—

"(a) "approved securities" means the shares of the Bankers Equity Limited or securities in which a trustee may invest money under clause (a), clause (b), clause (bb), clause (c) or clause (d) of section 20 of the Trust Act, 1882 (II of 1882), and for the purpose of—

(i) sub-section (3) of section 13, includes such other securities as the Federal Government may, by notification in the official Gazette, declare to be approved securities for the purpose of that sub-section; and

(ii) sub-section (1) of section 29, includes such types of Pakistan rupee obligations of the Federal Government of a Provincial Government or of a Corporation wholly owned or controlled,

directly or indirectly, by the Federal Government or a Provincial Government and guaranteed by the Federal Government as the Federal Government may, by notification in the official Gazette, declare, to the extent determined from time to time, to be approved securities for the purpose of that sub-section ; " ;

(b) after clause (d), the following new clause shall be inserted, namely :—

" (dd) " creditor " includes persons from whom deposits have been received on the basis of participation in profit and loss and a banking company or financial institution from which financial accommodation or facility has been received on the basis of participation in profit and loss, mark-up in price, hire-purchase, lease, or otherwise ; " ;

(c) after clause (e), the following new clause shall be inserted, namely :—

" (ee) " debtor " includes a person to whom or a banking company or financial institution to which financial accommodation or facility has been provided on the basis of participation in profit and loss, mark-up in price, hire-purchase, lease or otherwise ; " ;

(d) after clause (g), the following new clause shall be inserted, namely :—

" (gg) " loans, advances and credit " includes finances provided on the basis of participation in profit and loss, mark-up in price, lease, hire-purchase or otherwise ; " ; and

(e) after clause (m), the following new clause shall be inserted, namely :—

" (mm) " securities " includes securities as defined in the Capital Issues (Continuance of Control) Act, 1947 (XXIX of 1947) ; ".

3. **Amendment of section 7, Ordinance LVII of 1962.**—In the said Ordinance, in section 7, in sub-section (1),—

(1) after clause (b), the following new clause shall be inserted, namely :—

" (bb) acting as " modaraba company " under the provisions of the Modaraba Companies and Modaraba (Floatation and Control) Ordinance, 1980 (XXXI of 1980) ; " ;

(2) in clause (d), for the words " or debenture stock " the words " debenture stock or other securities " shall be substituted ; and

(3) after clause (e), the following new clause shall be inserted, namely :—

" (ee) purchase of properties, movable or immovable, exclusively for being leased out or for being sold on hire purchase basis or on deferred payment basis with mark-up ; ".

4. **Substitution of section 9, Ordinance LVII of 1962.**—In the said Ordinance, for section 9 the following shall be substituted, namely :—

" 9. *Prohibition of trading.*—Except as authorised under section 7, no banking company shall directly or indirectly deal in the buying or selling or bartering of goods or engage in any trade or buy, sell or barter goods for others, otherwise than in connection with bills of exchange received for collection or negotiation.

Explanation.—For the purpose of this section, "goods" means every kind of movable property, other than actionable claims, stocks, shares, money, bullion and specie, and all instruments referred to in clause (a) of sub-section (1) of section 7.".

5. **Amendment of section 23, Ordinance LVII of 1962.**—In the said Ordinance in section 23, in sub-section (1) after clause (b), the following new clause shall be inserted, namely :—

"(bb) the carrying on of the business of modaraba under the provisions of the Modaraba Companies and Modaraba (Floatation and Control) Ordinance, 1980 (XXXI of 1980) ;".

6. **Amendment of section 25, Ordinance LVII of 1962.**—In the said Ordinance, in section 25, for sub-section (2) the following shall be substituted, namely :—

"(2) Without prejudice to the generality of the power conferred by sub-section (1), the State Bank may give directions to banking companies either generallly or to any banking company or group of banking companies in particular,—

(a) as to the credit ceilings to be maintained, credit targets to be achieved for different purposes, sectors and regions, the purposes for which advances may or may not be made, the margins to be maintained in respect of advances, the rates of interest, charges or mark-up to be applied on advances and the maximum or minimum profit sharing ratios ; and

(b) prohibiting the giving of loans, advances and credit to any borrower or group of borrowers on the basis of interest, either for a specific purpose or for any purpose whatsoever ; and each banking company shall be bound to comply with any direction so given.".

7. **Insertion of new section 26A, Ordinance LVII of 1962.**—In the said Ordinance, after section 26, the following new section shall be inserted, namely :—

"26A. *Deposits.*—(1) Deposits of money may be accepted by a banking company on the following basis :—

(i) on participation in profit and loss of the banking company ;

(ii) free of interest or return in any form ; and

(iii) until such time as the Federal Government determines and notifies, by publication in the official Gazette, that the domestic operations of the banking companies have become free of interest, on interest.

(2) Every banking company receiving deposits on the basis of participation in profit and loss shall maintain separate account in respect thereof as also of investments made, finances provided out of the amount of such deposits, cash reserves and liquid asset maintained there againt and all income and expenditure relating thereto.

(3) Deposits received on the basis of participation in profit and loss shall be invested or employed, at the absolute discretion of the banking company, only in transactions or business the return on which does not accrue to the banking company by way of interest.

(4) A person depositing money with a banking company on the basis of participation in profit and loss shall be entitled, subject to such general directions as the State Bank may give from time to time in the interest of monetary stability, to receive periodically such share of the profit of the banking company arising out of such transactions as may be determined by it and, in the event of loss incurred by the banking company, shall be liable to bear proportionate loss.".

8. **Amendment of section 29, Ordinance LVII of 1962.**—In the said Ordinance, in section 29, in sub-section (2), after the words and comma "State Bank or its agent or both,", the words and comma "or in profit and loss sharing term deposit account with the State Bank," shall be inserted.

9. **Amendment of section 31, Ordinance LVII of 1962.**—In the said Ordinance, in section 31, in sub-section (4), after the word "interest", the words "or rank for a share of profit or loss" shall be inserted.

10. **Amendment of section 34, Ordinance LVII of 1962.**—In the said Ordinance, in section 34, for sub-section (4) the following shall be substituted, namely :—

"(4) The State Bank may, after giving not less than fifteen days notice of its intention so to do, from time to time by a notification in the official Gazette, amend the forms set out in the Second Schedule".

11. **Amendment of section 83, Ordinance LVII of 1962.**—In the said Ordinance, in section 83, in sub-section (6), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

"Provided that, in the case of default relating to liabilities assumed on the basis of participation in profit and loss, the penalty shall be as determined by the State Bank from time to time.".

12. **Amendment of section 91A, Ordinance LVII of 1962.**—In the said Ordinance, in section 91A, for the word, commas, figures and leters "section 13, 15A, 15B, 15C, 21, 24, 25, 25A, 25B" the words, brackets, letters, commas and figures "clauses (dd), (ee) and (gg) of section 5, section 13, 15A, 15B, 15C, 21, 24, 25, 25A, 25B, 26-A" shall be substituted.

13. **Insertion of section 91B, Ordinance LVII of 1962.**—In the said Ordinance after section 91A, the following new section shall be inserted, namely :—

"91B. *Removal of difficulties.*—If any difficulty arises in giving effect to any of the provisions of this Ordinance, the Federal Government may make such order as may appear to it to be necessary for the purpose of removing the difficulty.".

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

ORDINANCE No. LIX OF 1980

AN

ORDINANCE

further to amend the Banks (Nationalization) Act, 1974

WHEREAS it is expedient further to amend the Banks (Nationalization) Act, 1974 (XIX of 1974), for the purpose hereinafter appearing;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

1. **Short title and commencement.**—(1) This Ordinance may be called the Banks (Nationalization) (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of section 3, Act XIX of 1974.**—In the Banks (Nationalization) Act, 1974 (XIX of 1974), in section 3, after clause (4) the following new clause shall be inserted, namely:—

"(4A) "loans and advances" means "loans, advances and credit" as defined in the Banking Companies Ordinance, 1962 (LVII of 1962);"

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

ORDINANCE No. LX OF 1980

AN

ORDINANCE

to amend the Banking Companies (Recovery of Loans) Ordinance, 1979

WHEREAS it is expedient to amend the Banking Companies (Recovery of Loans) Ordinance, 1979 (XIX of 1979), for the purpose hereinafter appearing;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance:—

1. **Short title and commencement.**—(1) This Ordinance may be called the Banking Companies (Recovery of Loans) (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Amendment of section 2, Ordinance XIX of 1979.**—In the Banking Companies (Recovery of Loans) Ordinance, 1979 (XIX of 1979), hereinafter

referred to as the said Ordinance, in section 2, in clause (d), for the words "loan" includes "the words, commas, figures and brackets" "loan" means loans, advances and credit as defined in the Banking Companies Ordinance, 1962 (LVII of 1962), and includes" shall be substituted.

3. **Substitution of section 8, Ordinance XIX of 1979.**—In the said Ordinance, in section 8, for sub-section (2) the following shall be substituted, namely :—

(2) The decree shall provide for interest or return, as the case may be, on the judgement debt from the date of decree till payment—

(a) in the case of interest-bearing loans, for interest at the contracted rate or at the rate of two per cent above the bank rate, whichever is the higher ;

(b) in the case of loans given on the basis of mark-up in price, lease, hire-purchase or service charges, for the contracted rate of mark-up, rental, hire or service charges, as the case may be, or at the latest rate of the banking company for similar loans, whichever is the higher ; or

(c) in the case of loans given on the basis of participation in profit and loss, for return at such rate, not being less than the rate of annual profit for the preceding six months paid by the banking company on term deposits of six months accepted by it on the basis of participation in profit and loss, as the Special Court may consider just and reasonable in the circumstances of the case, keeping in view the profit-sharing agreement entered into between the banking company and the judgement debtor when the loan was contracted.

Explanation.—In this sub-section, in clause (a), "bank rate" means the bank rate determined and made public under the provisions of the State Bank of Pakistan Act, 1956 (XXXIII of 1956).

4. **Amendment of section 9, Ordinance XIX of 1979.**—In the said Ordinance, in section 9, in sub-section (2), after the words and comma "availed of by him," the words and comma "or furnishes false accounts of his business to the banking company," shall be inserted.

5. **Amendment of section 10, Ordinance XIX of 1979.**—In the said Ordinance, in section 10, in clause (b), after the word "offence" at the end the comma and words "including loss of income on a loan given by it on the basis of participation in profit and loss" shall be added.

6. **Insertion of section 15A, Ordinance XIX of 1979.**—In the said Ordinance, after section 15, the following new section shall be inserted, namely :—

"15A. **Removal of difficulties.**—If any difficulty arises in giving effect to any of the provisions of the said Ordinance, the Federal Government may make such order as may appear to it to be necessary for the purpose of removing the difficulty.".

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,

ORDINANCE No. LXI OF 1980

AN

ORDINANCE

further to amend the Negotiable Instruments Act, 1881

EREAS it is expedient further to amend the Negotiable Instruments Act, XVI of 1881), for the purpose hereinafter appearing;

WHEREAS the President is satisfied that circumstances exist which render ary to take immediate action;

, THEREFORE, in pursuance of the Proclamation of the fifth day of July, id with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order 1977), and in exercise of all powers enabling him in that behalf, the is pleased to make and promulgate the following Ordinance :—

Short title and commencement.—(1) This Ordinance may be called the le Instruments (Amendment) Ordinance, 1980.

It shall come into force at once.

Amendment of section 5, Act XXVI of 1881.—In the Negotiable Instru- Act, 1881 (XXVI of 1881), hereinafter referred to as the said Act, in

) in the third paragraph, after the word "interest", twice occurring, the words "or return in any other form" shall be inserted; and

) after the third paragraph, amended as aforesaid, the following new paragraph shall be inserted, namely :—

"A promise or order to pay is not 'conditional' nor is the sum payable 'uncertain' within the meaning of this section or section 4 by reason of the sum payable being subject to adjustment for profit or loss, as the case may be, of the business of the maker.".

Amendment of section 79, Act XXVI of 1881.—In the said Act, in 79,—

) in the marginal heading, after the word "interest", the words "or return in any other form" shall be inserted;

) in clause (a), after the word "interest", wherever occurring, the words "or return in any other form" shall be inserted;

) in clause (b), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

"Provided that in the case of an amount due on an instrument where the return is on bases other than interest, the return on the amount due, when no rate of return is specified in the instrument, shall be calculated at the following rate :—

(i) in the case of return on the basis of mark-up in price, lease, hire-purchase or service charges, at the contracted rate of

(ii) in the case of return on the basis of participation in profit and loss, at such rate as the Court may consider just and reasonable in the circumstances of the case, keeping in view the profit-sharing agreement entered into between the banking company and the judgement debtor when the loan was contracted ; " ; and

(d) after clause (b), amended as aforesaid, the following new clause shall be inserted, namely :—

" (c) notwithstanding the provisions of clauses (a) and (b), return on an amount due on an instrument where the return is on bases other than interest shall be allowed from the date it becomes due till the date it is actually paid. ".

4. **Amendment of section 80, Act XXVI of 1881.**—In the said Act, in section 80,—

(a) after the word " directs ", for the full stop a colon shall be substituted and thereafter the following proviso shall be inserted, namely :—

" Provided that in the case of an amount due on an instrument where the return is on bases other than interest return on the amount due, when no rate of return is specified in the instrument, shall be calculated at the following rate, and shall be allowed from the date it becomes due till the date it is actually paid :—

(a) in the case of return on the basis of mark-up in price, lease, hire-purchase or service charges, at the contracted rate of mark-up, rental, hire or service charges, as the case may be ; and

(b) in the case of return on the basis of participation in profit and loss, at such rate as the Court may consider just and reasonable in the circumstances of the case, keeping in view the profit-sharing agreement entered into between the banking company and the judgement debtor when the loan was contracted. " ; and

(b) in the " Explanation ", after the word " interest ", the words and commas " or return in any other form, as the case may be, " shall be inserted.

5. **Provisions to override other laws.**—The provisions of the said Act as amended by this Ordinance shall have effect notwithstanding anything contained in any other law for the time being in force or any agreement, contract, memorandum or articles of association or other instrument.

6. **Removal of difficulties.**—If any difficulty arises in giving effect to any of the provisions of the said Act as amended by this Ordinance, the Federal Government may make such order as may appear to it to be necessary for the purpose of removing the difficulty.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

ORDINANCE No. LXII OF 1980

AN

ORDINANCE

further to amend the Limitation Act, 1908

EREAS it is expedient further to amend the Limitation Act, 1908 (IX of or the purpose hereinafter appearing;

WHEREAS the President is satisfied that circumstances exist which render ary to take immediate action;

, THEREFORE, in pursuance of the Proclamation of the fifth day of July, ad with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order f 1977), and in exercise of all powers enabling him in that behalf, the t is pleased to make and promulgate the following Ordinance:—

Short title and commencement.—(1) This Ordinance may be called the on (Amendment) Ordinance, 1980.

It shall come into force at once.

Amendment of section 2, Act IX of 1908.—In the Limitation Act, 1908 .908), hereinafter referred to as the said Act, in section 2,—

) for clause (2) the following shall be substituted, namely:—

"(2) "bill of exchange" has the same meaning as in section 5 of the Negotiable Instruments Act, 1881 (XXVI of 1881), and includes a hundi and a cheque,"; and

) for clause (9) the following shall be substituted, namely:—

"(9) "promissory note" has the same meaning as in the Negotiable Instruments Act, 1881 (XXVI of 1881);".

Provisions to override other laws.—The provisions of the said Act as by this Ordinance shall have effect notwithstanding anything contained other law for the time being in force or any agreement, contract, memo- or articles of association or other instrument.

Removal of difficulties.—If any difficulty arises in giving effect to any of visions of the said Act as amended by this Ordinance, the Federal nent may make such order as may appear to it to be necessary for the of removing the difficulty.

GENERAL,
M. ZIA-UL-HAQ.
President.

S. A. NUSRAT,
Secretary.

ORDINANCE No. LXIII OF 1980

AN

ORDINANCE

further to amend the Code of Civil Procedure, 1908

WHEREAS it is expedient further to amend the Code of Civil Procedure, 1908 (Act V of 1908), for the purpose hereinafter appearing ;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action ;

NOW, THEREFORE, in pursuance of the Proclamation of the fifth day of July, 1977, read with the Laws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), and in exercise of all powers enabling him in that behalf, the President is pleased to make and promulgate the following Ordinance :—

1. **Short title and commencement.**—(1) This Ordinance may be called the Code of Civil Procedure (Amendment) Ordinance, 1980.

(2) It shall come into force at once.

2. **Insertion of new section 34B, Act V of 1908.**—In the Code of Civil Procedure, 1908 (Act V of 1908), hereinafter to as the said Code, after section 34A, the following new section shall be inserted, namely :—

"34B. *Interest, etc., on dues of banking company.*—Where and in so far as a decree is for payment of money due to a banking company in repayment of a loan advanced by it, the Court shall, in the decree, provide for interest or return, as the case may be, on the judgement debt from the date of decree till payment—

(a) in the case of interest-bearing loans, for interest at the contracted rate or at the rate of two per cent above the bank rate, whichever is the higher ;

(b) in the case of loans given on the basis of mark-up in price, lease, hire-purchase or service charges, for the contracted rate of mark-up, rental, hire or service charges, as the case may be, or at the latest rate of the banking company for similar loans, whichever is the higher ; and

(c) in the case of loans given on the basis of participation in profit and loss, for return at such rate, not being less than the annual rate of profit for the preceding six months paid by the banking company on term deposits of six months accepted by it on the basis of participation in profit and loss, as the court may consider just and reasonable in the circumstances of the case, keeping in view the profit-sharing agreement entered into between the banking company and the judgement debtor when the loan was contracted.

ovisions to override other laws.—The provisions of the said Code as by this Ordinance shall have effect notwithstanding anything contained her law for the time being in force or any agreement, contract, memo- or articles of association or other instrument.

emoval of difficulties.—If any difficulty arises in giving effect to any of sions of the said Code as amended by this Ordinance, the Federal ent may make such order as may appear to it to be necessary for the of removing the difficulty.

GENERAL,
M. ZIA-UL-HAQ,
President.

S. A. NUSRAT,
Secretary.

REGISTERED No S - 1033 / L - 7646

The Gazette of Pakistan

EXTRAORDINARY

PUBLISHED BY AUTHORITY

ISLAMABAD, WEDNESDAY, DECEMBER 31, 1980

PART I

Acts, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

GOVERNMENT OF PAKISTAN

MINISTRY OF LAW AND PARLIAMENTARY AFFAIRS

(Law Division)

Islamabad, the 31st December, 1980

No. F. 17 (2)/80-Pub.—The following Orders and Notification made by the President are hereby published for general information :—

THE ISLAMABAD CAPITAL TERRITORY (ADMINISTRATION) (REPEAL) ORDER, 1980

PRESIDENT'S ORDER No. 17 OF 1980

In exercise of the powers conferred by sub-clauses (b), (i) and (j) of clause (1) of Article 20 of the Province of West Pakistan (Dissolution) Order, 1970 (P. O. No. 1 of 1970), and of all other powers enabling him in that behalf, the President is pleased to make the following Order :—

1. **Short title and commencement.**—(1) This Order may be called the Islamabad Capital Territory (Administration) (Repeal) Order, 1980.

(2) It shall come into force on the first day of January, 1981.

2. **Repeal.**—The Islamabad Capital Territory (Administration) Order, 1970 (P. O. No. 12 of 1970), is hereby repealed.

GENERAL,
M. ZIA-UL-HAQ,
President

MIR MOHAMMAD ALI,
Draftsman/Additional Secretary

HE ISLAMABAD CAPITAL TERRITORY (ADMINISTRATION) ORDER, 1980

PRESIDENT'S ORDER NO. 18 OF 1980

pursuance of the Proclamation of the fifth day of July, 1977, read with ws (Continuance in Force) Order, 1977 (C.M.L.A. Order No. 1 of 1977), exercise of all powers enabling him in that behalf, the President is d to make the following Order :—

Short title and commencement.—(1) This Order may be called the bad Capital Territory (Administration) Order, 1980.

) It shall come into force on the first day of January, 1981.

Exercise of executive authority of the Federation.—The executive authority Federation in respect of the Islamabad Capital Territory shall be exercised President, either directly or, to such extent as he thinks fit, through an nistrator to be appointed by him.

. **Certain persons to continue to serve in Islamabad Capital Territory.**—Such s serving under the Government of the Punjab in, or in connection with the of, the Islamabad Capital Territory immediately before the commence- of this Order as may be determined by the Federal Government shall, thstanding anything contained in any law or in the terms of their appoint- or their conditions of service, continue to serve in, or in connection with fairs of, the said Territory, until further orders.

GENERAL,
M. ZIA-UL-HAQ,
President.

MIR MOHAMMAD ALI,
Draftsman|Additional Secretary.

NOTIFICATION

Islamabad, the 31st December, 1980

No. F. 17 (2)|80-Pub.—In pursuance of Article 2 of the Islamabad Capital ory (Administration) Order, 1980 (P. O. No. 18 of 1980), the President ased to direct that, subject to such general or special instructions as may time to time be given to him by the Federal Government, the Administrator have, in respect of the Islamabad Capital Territory, all the powers and conferred or imposed on the Provincial Government under any law for ime being in force in the Islamabad Capital Territory.

GENERAL,
M. ZIA-UL-HAQ,
President

CORRIGENDA

[to the *Gazette of Pakistan, Extraordinary*, Part I, dated the 24th December, 1980 containing Ordinance Nos. LVII to LXIII of 1980.]

Page 546 : In line 10, from the bottom *for* "if" *read* "of".

" 550 : In line 5, from the bottom *for* "again" *read* "against".

" " : In line 6, from the bottom *for* "asset" *read* "assets".

" 551 : In line 15, from the bottom *for* "leters" *read* "letters".

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Supreme Court Employees Co-operative Store Ltd., High Court Building.
The All Pakistan Legal Decisions, 35, Nabha Road.
The Premier Book House, 4/5, Kutchery Road.
Publishers United Ltd., 176, Anarkali.
The Punjab Religious Book Society, Anarkali.
The Technical & Commercial Book Co., 128, Railway Road.
The West Pakistan Publishing Co. Ltd., 1, Urdu Bazar.

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Danishmand & Co., Kharkhana Bazar.

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The London Book Co., Edwards Road.
Victory Book Stores, 47-5, Edwards Road.

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